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IOWA

Retail Sales and Use Tax Report

Fiscal 1980

April 1, 1979 - March 31, 1980

Compiled by
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary are breakdowns by business group, population group, amount of computed tax and a comparison of the current period to the same period last year. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

REVIEW OF IOWA'S RETAIL SALES TAX

A three percent tax is imposed on the gross taxable receipts received from the retail sales and the receipts of certain services performed in Iowa. The tax has been in effect for 46 years and over this period of time has evolved in both its rate and base. The tax is described below especially in the context of the events that have lead to the formation of the current rate and base.

The analysis of the 1980 sales tax data continues on pages v to xii with a comparison of current and recent year's data. The first section is a comparison of the present year to the previous year with data breakdowns by population group, business group, and amount of computed tax and by county. Finally, on pages xiii to xvi, a five-year comparison of taxable sales and returns by county is provided.

Development of the Iowa Sales Tax

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water and communication services; and, the sale of admissions to places of amusement or athletic events.

Since 1934 the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective July 1, 1965; the performance of certain enumerated services as of October 1, 1967; and the sale of newsprint and ink used in the printing of any newspapers effective January 1, 1970.

Included in the major exemptions which have been provided for are: the exemption in 1971 of the sales of used motor vehicles subject to registration which are taxed under the use tax, the exemption of food, prescription drugs and medical devices effective July 1, 1974, the sales of medically prescribed oxygen in 1975 as an extension of the food and drug exemption and sales by cities and counties except utility services in 1979. Further information on allowable deductions is provided in the glossary on page iii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955 and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1980 amounted to $393.3 million which is a 9.84 percent increase over the $358.1 million collected in 1979. The number of quarterly returns increased from 363,647 in 1979 to 369,388 in 1980 which is a 1.58 percentage increase. This data reveals an increase in the average amount of gross receipts reported per return.

Review of Quarterly Returns in 1980

As in prior years, the December Quarter with 28.08 percent of the total 1980 state sales tax liabilities represented the largest portion of the annual taxes. Figures A & B on page vi present in detail the quarterly tax liabilities during fical 1980 and for each of the past three fiscal years. As Figure A shows, there has been only small percentage changes in collections for each quarter of each of the four years presented.

Review of Business Class Activity in 1980

On page ix a breakdown of collections by business class for the years 1979 and 1980 is shown. The Wholesale Goods, Specialty Retail and Eating and Drinking business groups showed the highest increase as compared to 1979 in sales taxes due with 13.21, 11.92 and 11.03 percent respectively. There were no business classes in which tax liability declined in 1980; however, the Building Materials (6.60), and General Merchandise (6.30 percent) groups were two groups well below the 9.84 percent overall average increase. In terms of the number of returns filed, the Specialty Retail group had an increase of 6.52 percent followed by Wholesale Goods with a 4.52 percent increase. There were five business classes in which the number of returns received in 1980 was less than in 1979. Of the five groups, the most significant decline was the 3.08 percent decrease in returns received for the Motor Vehicle Businesses group.

Review of Population Group in 1980

In 1980, $139.6 million or 35.49 percent of sales taxes was collected in those cities with populations of over 50,000 which contain only 24.40 percent of the population according to the 1970 Census. Other population areas are compared with their share of the population and sales tax collected and are shown on page vii. It is interesting to note that the more urbanized areas have the larger percentage of retail sales than do the smaller cities and rural areas. On page x of the report a more detailed table of Sales Tax Collections by Population Area is presented.

Population Group	Sales Tax Collection	Population*
Above 50,000	35.49%	24.40%
10,000 - 50,000	19.92%	16.70%
2,500 - 10,000	21.13%	15.00%
Under 2,500	17.14%	17.00%
Rural Areas & Other	6.32%	26.90%
	100.00%	100.00%

*1970 Census

Size of Gross Receipts in 1980

Businesses which had $1 million in quarterly gross sales collected 38.99 percent of the sales tax in 1980 while comprising only 1.44 percent of the filers. A more detailed table on Gross Sales is shown on page xi of the report. In 1980, the percentage of businesses and sales tax collections of the five groups listed were as follows:

Quarterly Gross Sales	Sales Tax Collection	Business
$1,000,000 + over	38.99%	1.44%
$ 500,000 to $1,000,000	11.79%	.67%
$ 100,000 to $ 500,000	25.82%	9.07%
$ 10,000 to $ 100,000	20.65%	31.21%
$ 0 to $ 10,000	2.75%	56.61%
	100.00%	100.00%

Size of Computed Tax in 1979

Of major significance is that while 31.38 percent of the returns reported less than $25.00 in tax due in a quarter, the tax liabilities represented 0.14 percent of the tax. At the exact opposite end of the spectrum are the businesses that collected $100,000 or more in sales tax in a quarter. While these returns reported 24.13 percent of the sales tax due they represented only 0.06 of the businesses. Below is a table which shows percentages of five groups of businesses and sales tax by amount of tax due. The table on page xi goes into further detail of Taxes Due in 1980.

Quarterly Tax Due	% of Sales Tax Collection	% Business
$ 100,000 + over	24.13%	.06%
$ 10,000 to $100,000	26.54%	1.46%
$ 1,000 to $ 10,000	36.07%	15.10%
$ 25 to $ 1,000	13.12%	52.00%
$ 0 to $ 25	.14%	31.38%
	100.00%	100.00%

Sales Tax Due by County in 1980

A map of Iowa's ninety-nine counties is shown on page viii of the report. The amount of sales tax and its percentage compared to the state's total are shown for each county. For example, in Polk County in 1980, $60,618,695 in sales tax was due; which amounted to 15.41 percent of the total tax. In comparison, Adams County had $525,323 in tax due or 0.13 percent of the state total.

Figure A
RETAIL SALES TAX DUE
FOR FISCAL YEARS ENDING MARCH 31

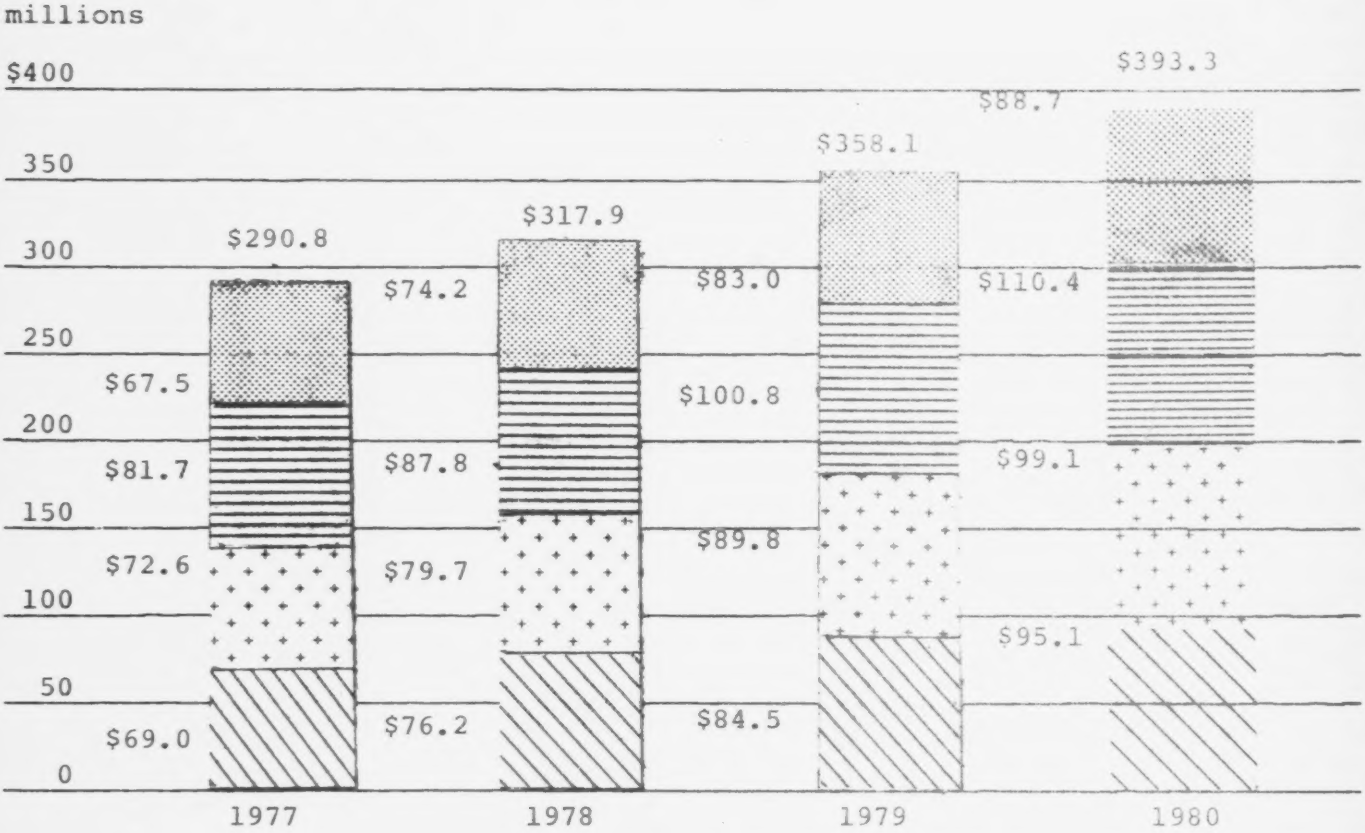


Figure B
RETAIL SALES TAX COLLECTIONS BY QUARTER

Quarter		Total Collections
June	1979	$ 95,139,930
September	1979	99,061,179
December	1979	110,457,384
March	1980	88,668,526
Total		$393,327,019

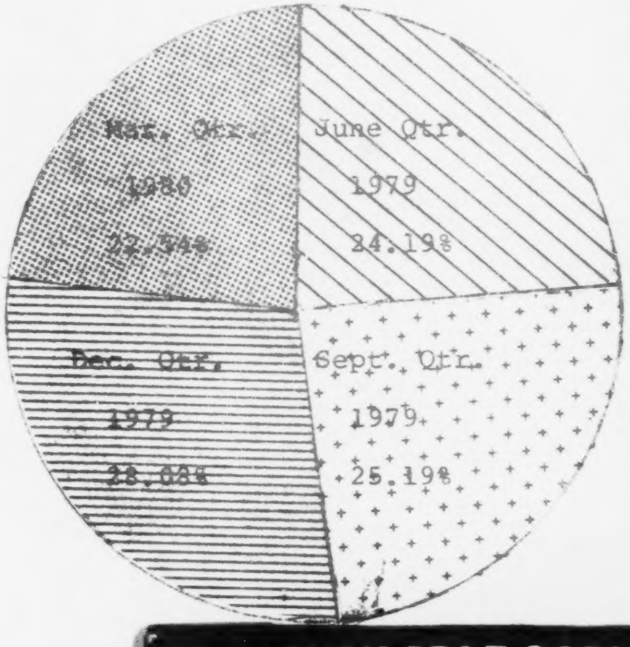
Key

June Qtr. ▧

Sept. Qtr. ⁘

Dec. Qtr. ▤

March Qtr. ▩



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THE YEAR IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
FISCAL YEAR ENDING MARCH 31, 1980

Number of Returns
Comparison of 1979 and 1980

Business Group	No. Ret. Fiscal 1979	No. Ret. Fiscal 1980	% Change No. Bus.
Nonresidents	206	252	22.33%
Utilities	9,341	9,066	-2.94
Building Materials	12,205	12,125	-0.66
General Merchandise	5,036	5,161	2.48
Food Dealers	9,744	9,546	-2.03
Motor Vehicle	28,208	27,340	-3.08
Apparel	8,845	9,098	2.86
Home Furnishings	12,869	12,989	0.93
Eating and Drinking	25,607	25,598	-0.04
Specialty Retail	51,697	55,070	6.52
Services	96,714	97,566	0.88
Wholesale Goods	32,545	34,017	4.52
Miscellaneous	45,101	45,258	.35
Late Filers	25,529	26,302	3.03
TOTALS	363,647	369,388	1.58%

Tax Collected
Comparison of 1979 and 1980

Business Group	Tax Fiscal 1979	Tax Fiscal 1980	% Change Tax
Nonresidents	$ 734,669	$ 929,713	26.55%
Utilities	44,591,793	48,671,271	9.15
Building Materials	27,890,562	29,731,849	6.60
General Merchandise	36,614,354	39,153,210	6.93
Food Dealers	15,656,939	17,008,998	8.64
Motor Vehicle	23,380,481	25,703,870	9.94
Apparel	11,089,679	12,040,850	8.58
Home Furnishings	14,084,941	15,329,624	8.84
Eating and Drinking	26,562,792	29,492,475	11.03
Specialty Retail	27,067,641	30,294,652	11.92
Services	35,283,969	39,132,830	10.91
Wholesale Goods	62,132,532	70,338,549	13.21
Miscellaneous	26,702,694	28,996,179	8.59
Late Filers	6,285,264	6,502,949	3.46
TOTALS	$358,078,310	$393,327,019	9.84%

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1980

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$139,599,925	35.49%
25,000 TO 50,000	$48,835,591	12.42%
10,000 TO 25,000	$29,500,338	7.50%
5,000 TO 10,000	$48,937,439	12.44%
2,500 TO 5,000	$34,199,305	8.69%
1,000 TO 2,500	$35,371,140	8.99%
500 TO 1,000	$20,186,551	5.13%
TOWNS UNDER 500	$11,879,489	3.02%
NON-PERMIT	$643,609	.16%
RURAL	$23,243,919	5.91%
OTHERS	$929,713	.24%
TOTALS	$393,327,019	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1980

SIZE OF QTRLY GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	82,742	24.01%	$8,064,295	.03%	$419,558	.11%
500 - 999	19,963	5.79%	$14,622,703	.05%	$427,043	.11%
1,000 - 1,999	25,106	7.28%	$36,524,418	.11%	$1,028,693	.26%
2,000 - 2,999	16,301	4.73%	$40,293,254	.13%	$1,107,237	.28%
3,000 - 3,999	11,315	3.28%	$39,303,789	.12%	$1,061,411	.27%
4,000 - 4,999	9,160	2.66%	$41,052,405	.13%	$1,092,241	.28%
5,000 - 9,999	30,533	8.86%	$222,180,098	.69%	$5,708,277	1.45%
10,000 - 24,999	47,191	13.69%	$779,375,094	2.43%	$19,041,053	4.84%
25,000 - 49,999	34,026	9.87%	$1,213,586,291	3.78%	$26,801,583	6.81%
50,000 - 99,999	26,361	7.65%	$1,863,852,433	5.81%	$35,382,352	9.00%
100,000 - 249,999	22,029	6.39%	$3,447,472,787	10.74%	$56,039,305	14.25%
250,000 - 499,999	9,235	2.68%	$3,246,020,507	10.12%	$45,491,941	11.57%
500,000 - 999,999	5,760	1.67%	$4,020,883,264	12.53%	$46,366,456	11.79%
1,000,000 & OVER	4,961	1.44%	$17,112,279,051	53.33%	$153,359,869	38.99%
TOTALS	344,683	100.00%*	$32,085,510,389	100.00%*	$393,327,019	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

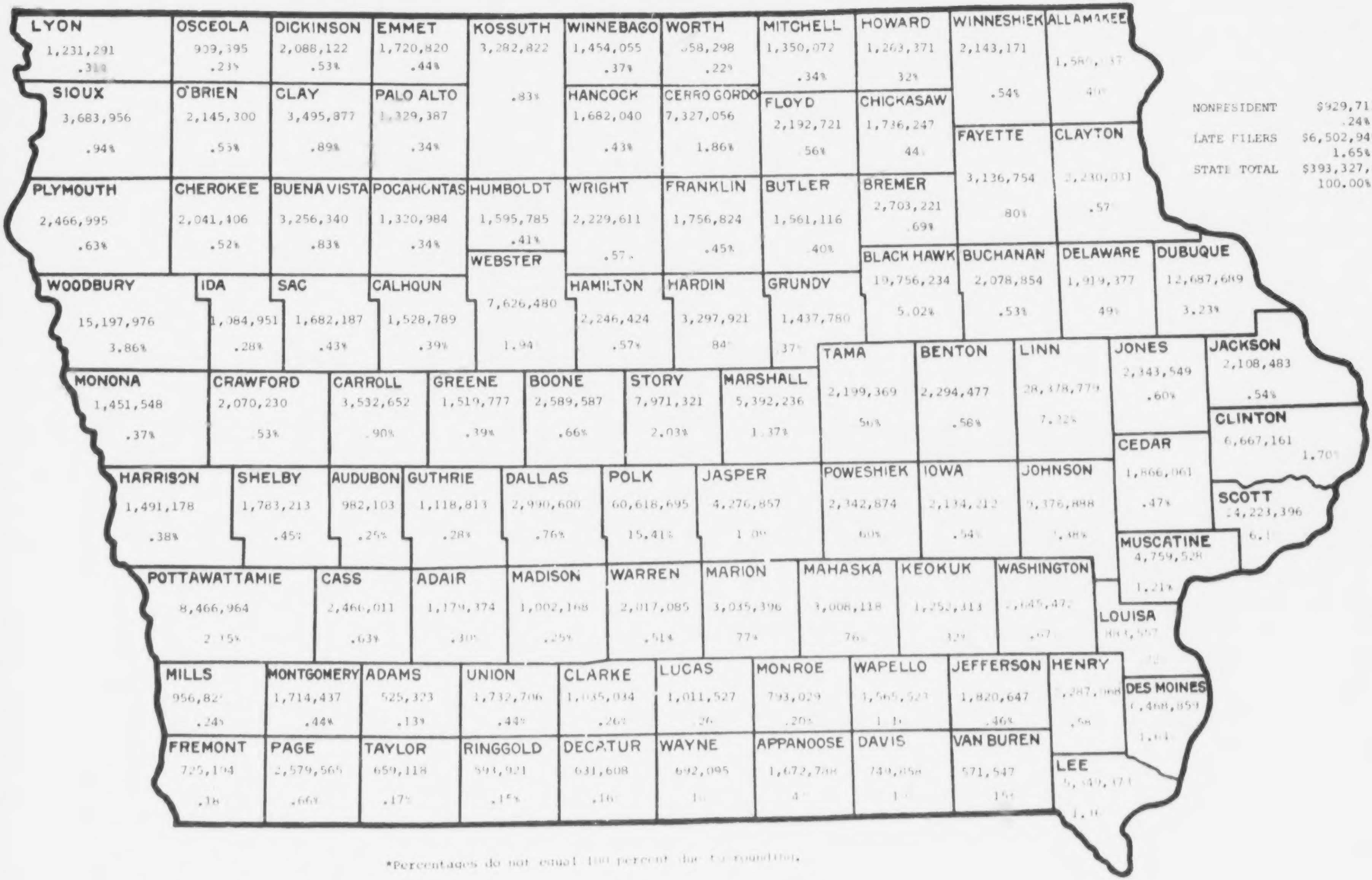
RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1980

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	108,162	31.38%	$547,538	.14%
25.00 - 49.99	27,411	7.95%	$986,555	.25%
50.00 - 99.99	31,040	9.01%	$2,233,219	.57%
100.00 - 149.99	18,847	5.47%	$2,319,457	.59%
150.00 - 199.99	14,080	4.08%	$2,441,895	.62%
200.00 - 249.99	11,164	3.24%	$2,499,741	.64%
250.00 - 499.99	38,578	11.19%	$13,971,421	3.55%
500.00 - 999.99	38,124	11.06%	$27,169,987	6.91%
1,000.00 - 1,499.99	17,318	5.02%	$21,153,280	5.38%
1,500.00 - 1,999.99	9,482	2.75%	$16,373,947	4.16%
2,000.00 - 2,499.99	5,812	1.69%	$12,967,671	3.30%
2,500.00 - 2,999.99	4,048	1.17%	$11,075,429	2.82%
3,000.00 - 3,999.99	5,267	1.53%	$18,205,013	4.63%
4,000.00 - 4,999.99	3,368	.98%	$15,013,274	3.82%
5,000.00 - 9,999.99	6,753	1.96%	$47,048,635	11.96%
10,000.00 - 24,999.99	3,967	1.15%	$59,243,799	15.06%
25,000.00 - 49,999.99	777	.23%	$26,433,657	6.72%
50,000.00 - 99,999.99	265	.08%	$18,738,737	4.76%
100,000.00 & OVER	220	.06%	$94,903,834	24.13%
TOTALS	344,683	100.00%*	$393,327,019	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX BY COUNTY AND PERCENT OF STATE TOTAL FOR FISCAL 1980


LYON 1,231,291 .31%
OSCEOLA 909,395 .23%
DICKINSON 2,088,122 .53%
EMMET 1,720,820 .44%
KOSSUTH 3,282,822 .83%
WINNEBAGO 1,454,055 .37%
WORTH 858,298 .22%
MITCHELL 1,350,072 .34%
HOWARD 1,263,371 32%
WINNESHIEK 2,143,171 .54%
ALLAMAKEE 1,580,037 40%
SIOUX 3,683,956 .94%
O'BRIEN 2,145,300 .55%
CLAY 3,495,877 .89%
PALO ALTO 1,329,387 .34%
HANCOCK 1,682,040 .43%
CERRO GORDO 7,327,056 1.86%
FLOYD 2,192,721 56%
CHICKASAW 1,736,247 44%
FAYETTE 3,136,754 80%
CLAYTON 2,230,031 .57%
PLYMOUTH 2,466,995 .63%
CHEROKEE 2,041,406 .52%
BUENA VISTA 3,256,340 .83%
POCAHONTAS 1,320,984 .34%
HUMBOLDT 1,595,785 .41%
WRIGHT 2,229,611 .57%
FRANKLIN 1,756,824 .45%
BUTLER 1,561,116 .40%
BREMER 2,703,221 .69%
BLACK HAWK 19,756,234 5.02%
BUCHANAN 2,078,854 .53%
DELAWARE 1,919,377 49%
DUBUQUE 12,687,689 3.23%
WOODBURY 15,197,976 3.86%
IDA 1,084,951 .28%
SAC 1,682,187 .43%
CALHOUN 1,528,789 .39%
WEBSTER 7,626,480 1.94%
HAMILTON 2,246,424 .57%
HARDIN 3,297,921 84%
GRUNDY 1,437,780 37%
MONONA 1,451,548 .37%
CRAWFORD 2,070,230 .53%
CARROLL 3,532,652 .90%
GREENE 1,519,777 .39%
BOONE 2,589,587 .66%
STORY 7,971,321 2.03%
MARSHALL 5,392,236 1.37%
TAMA 2,199,369 56%
BENTON 2,294,477 .58%
LINN 28,378,779 7.22%
JONES 2,343,549 .60%
JACKSON 2,108,483 .54%
CLINTON 6,667,161 1.70%
HARRISON 1,491,178 .38%
SHELBY 1,783,213 .45%
AUDUBON 982,103 .25%
GUTHRIE 1,118,813 .28%
DALLAS 2,990,600 .76%
POLK 60,618,695 15.41%
JASPER 4,276,857 1.09%
POWESHIEK 2,342,874 60%
IOWA 2,134,212 .54%
JOHNSON 9,376,888 2.38%
CEDAR 1,866,061 .47%
SCOTT 24,223,396 6.1
MUSCATINE 4,759,528 1.21%
POTTAWATTAMIE 8,466,964 2.15%
CASS 2,466,011 .63%
ADAIR 1,179,374 .30%
MADISON 1,002,168 .25%
WARREN 2,017,085 .51%
MARION 3,035,396 77%
MAHASKA 3,008,118 76%
KEOKUK 1,252,313 32%
WASHINGTON 2,645,472 .67
LOUISA 883,557 .22
MILLS 956,82 .24%
MONTGOMERY 1,714,437 .44%
ADAMS 525,323 .13%
UNION 1,732,706 .44%
CLARKE 1,035,034 .26%
LUCAS 1,011,527 .26
MONROE 793,029 .20%
WAPELLO 4,565,523 1.16
JEFFERSON 1,820,647 .46%
HENRY 2,287,068 .58
DES MOINES 6,468,859 1.64
FREMONT 725,104 .18
PAGE 2,579,565 .66%
TAYLOR 659,118 .17%
RINGGOLD 593,921 .15%
DECATUR 631,608 .16
WAYNE 692,095 18
APPANOOSE 1,672,788 4
DAVIS 749,858 19
VAN BUREN 571,547 15%
LEE 5,549,373 1.41

NONRESIDENT	$929,713	.24%
LATE FILERS	$6,502,949	1.65%
STATE TOTAL	$393,327,019	100.00% *

*Percentages do not equal 100 percent due to rounding.

TAXABLE RETAIL SALES AND NUMBER OF RETURNS
COMPARISON OF 1976 TO 1980

In 1980, taxable sales amounted to $13.1 billion on the approximately 369,000 returns filed. Comparison of five years ago, reveals that taxable sales rose 52.33 percent compared to 12.47 percent rise in the number of returns filed. This section discusses the comparison of taxable sales, number of returns and percentage changes of each of the 99 counties as presented on pages xiv and xv.

Taxable Sales 1976-1980

All ninety-nine counties in Iowa had increases in taxable retail sales from 1976 to 1980. The state as a whole had an average increase of 52.33 percent. Increases for individual counties ranged from 78.49 percent in Sac County to 33.22 percent in Butler County. Only two counties, Sac (78.49 percent) and Mitchell (76.16 percent) were above a 75 percent increase in taxable sales. The following table shows the percentage breakdown for the 99 counties in taxable sales for 1980.

Percent Increase		Counties
From	Less Than	
Above 75%		2
70% to	75%	5
60% to	70%	17
50% to	60%	41
40% to	50%	26
Less than 40%		8
		99

Number of Returns 1976-1979

From 1976 to 1980 the number of returns rose 12.47 percent statewide. Davis County lead the state with a 25.57 percent increase in the number of returns filed from 1976 to 1980 and closely followed by Johnson County with a 23.45 percent increase. Two counties, Page and Montgomery, had decreases in the number of returns filed, 0.59 percent and 0.56 percent respectively.

Percent Increase		Counties
From	Less Than	
Over 20%		2
15% to	20%	13
10% to	15%	39
5% to	10%	37
0% to	5%	6
Less than 0%		2
		99

Comparison of Counties by Taxable Sales

Statewide taxable sales went from $8.6 billion in 1976 to $13.1 billion in 1980, an increase of $4.5 billion. Analysis of the taxable sales which were reported in each county revealed the following:

- Only Polk County had taxable sales of more than one billion dollars in both 1976 and 1980 and also is the first county to exceed two billion dollars in taxable sales in 1980. In 1976, Polk county had 15.34 percent of the taxable sales in Iowa and in 1980 Polk County had 15.41 percent of the total taxable sales.
- In 1976, 16 additional counties had taxable sales of $100 million to one billion dollars or 44.44 percent of the state total. In 1980, the number increased to 26 counties and 52.94 percent of the state's taxable sales.
- The 82 remaining counties which had below $100 million in taxable sales in 1976 accounted for 40.23 percent of the taxable sales. In comparison, in 1980 the number of counties below $100 million in taxable sales had declined to 72 and 31.65 percent of taxable sales.

Comparison of Counties by Returns

In 1976, 328,427 returns were filed compared to 369,388 in 1980, a 12.47 percent increase. There was only a slight change in any of the counties moving to a higher bracket:

- Polk County had in excess of 25,000 returns in both 1976 and 1980 with 7.79 percent of the state total in 1976 and 8.21 percent in 1980.
- In 1976 only Black Hawk, Linn and Scott had from 10,000 to 20,000 returns. These three counties made up 11.21 percent of the returns. In 1980, Woodbury also reached the 10,000 returns plateau and when grouped with the other three counties previously mentioned, had 14.28 percent of the returns in Iowa in 1980.
- There were seven counties in both 1976 and 1980 which had more than 5,000 returns. In 1976, they represented 12.53 percent of the returns while in 1980 they maintained 12.86 percent.
- Of the counties below 5,000 returns, there were 88 in 1976 compared to 87 in 1980. However, in 1976 these counties had 68.47 of the total returns compared to 1980 where they only had 64.65 of the returns filed.

TAXABLE RETAIL SALES BY COUNTY AND NUMBER OF RETURNS FILED
FISCAL YEARS ENDING MARCH 31, 1976 AND 1980

Counties	1976 No. of Returns	1980 No. of Returns	% Change	1976 Taxable Sales	1980 Taxable Sales	% Change
Adair	1,400	1,532	9.43%	$ 24,629,441	$ 39,320,053	59.65%
Adams	845	895	5.92	11,686,800	17,514,187	49.86
Allamakee	2,043	2,243	9.79	33,376,001	52,674,538	57.82
Appanoose	2,005	2,258	12.62	37,480,227	55,778,741	48.82
Audubon	1,274	1,392	9.26	20,281,579	32,742,495	61.44
Benton	2,638	2,916	10.54	48,360,339	76,492,115	58.17
Black Hawk	11,363	12,932	13.81	435,269,508	658,746,448	51.34
Boone	2,654	3,029	14.13	62,296,932	86,328,723	38.58
Bremer	2,937	3,214	9.43	60,683,102	90,121,693	48.51
Buchanan	2,400	2,831	17.96	42,704,657	69,317,040	62.32
Buena Vista	2,956	3,265	10.45	68,425,702	108,572,334	58.67
Butler	2,307	2,605	12.92	39,069,611	52,050,483	33.22
Calhoun	1,984	2,096	5.65	34,183,855	50,962,282	49.08
Carroll	2,934	3,295	12.30	74,773,970	117,778,917	57.51
Cass	2,665	2,914	9.34	53,675,141	82,205,274	53.15
Cedar	2,517	2,853	13.35	41,601,642	62,210,140	49.54
Cerro Gordo	5,246	6,012	14.60	171,954,620	244,266,754	42.05
Cherokee	2,046	2,410	17.79	44,148,180	68,051,430	54.14
Chickasaw	1,895	2,113	11.50	36,005,021	57,880,841	60.76
Clarke	1,113	1,242	11.59	19,813,490	34,501,568	74.13
Clay	2,627	3,057	16.37	80,537,586	116,553,219	44.72
Clayton	2,725	2,994	9.87	43,397,701	74,338,602	71.30
Clinton	5,310	6,143	15.69	150,603,188	222,242,029	47.57
Crawford	2,361	2,682	13.60	41,623,348	69,010,780	65.80
Dallas	3,369	3,749	11.28	64,693,896	99,691,736	54.10
Davis	1,001	1,257	25.57	14,551,652	25,007,164	71.85
Decatur	1,117	1,246	11.55	14,034,335	21,056,403	50.03
Delaware	1,874	2,083	11.15	40,359,489	63,985,203	58.54
Des Moines	4,133	4,780	15.65	135,787,229	215,638,680	58.81
Dickinson	2,775	2,824	1.77	45,758,569	69,619,980	52.15
Dubuque	7,491	8,768	17.05	274,040,608	422,979,290	54.35
Emmet	1,767	1,912	8.21	40,986,856	57,357,847	39.94
Fayette	3,179	3,393	6.73	68,721,523	104,585,972	52.19
Floyd	2,286	2,618	14.52	49,570,540	73,091,062	47.45
Franklin	1,871	1,982	5.93	38,258,684	58,565,111	53.08
Fremont	1,288	1,343	4.27	15,316,998	24,176,462	57.84
Greene	1,732	1,822	5.20	32,606,328	50,659,290	55.37
Grundy	1,820	1,922	5.60	35,707,530	47,933,158	34.24
Guthrie	1,715	1,901	10.85	21,912,238	37,298,224	70.22
Hamilton	2,666	2,770	3.90	53,820,234	74,908,504	39.18
Hancock	1,710	1,919	12.22	36,507,410	56,077,009	53.60
Hardin	3,314	3,480	5.01	73,215,151	109,943,550	50.17
Harrison	1,972	2,204	11.76	31,336,619	49,710,004	58.63
Henry	2,292	2,416	5.41	51,973,829	76,242,825	46.69
Howard	1,556	1,653	6.23	25,386,966	42,129,455	65.95
Humboldt	1,683	1,848	9.80	37,130,332	53,193,457	43.26
Ida	1,306	1,360	4.13	24,928,109	36,165,859	45.08
Iowa	2,164	2,322	7.30	47,584,863	71,150,241	49.52
Jackson	2,674	3,034	13.46	42,005,578	70,290,647	67.34
Jasper	3,838	4,364	13.71	91,447,428	142,568,676	55.90
Jefferson	1,890	2,121	12.22	39,160,668	60,701,536	55.01

TAXABLE RETAIL SALES BY COUNTY AND NUMBER OF RETURNS FILED FISCAL YEARS ENDING MARCH 31, 1976 AND 1980

Counties	1976 No. of Returns	1980 No. of Returns	% Change	1976 Taxable Sales	1980 Taxable Sales	% Change
Johnson	5,553	6,856	23.46%	$ 205,261,834	$ 312,659,473	52.32%
Jones	2,668	2,955	10.76	49,072,986	78,123,412	59.20
Keokuk	2,093	2,299	9.84	26,302,719	41,745,336	57.68
Kossuth	2,999	3,242	8.10	72,090,334	109,439,748	51.81
Lee	4,530	4,922	8.65	113,631,097	178,255,519	56.87
Linn	13,721	16,186	17.97	588,899,411	946,042,897	60.65
Louisa	1,340	1,477	10.22	18,764,951	29,452,778	56.96
Lucas	1,304	1,483	13.73	22,384,179	33,718,217	50.63
Lyon	1,705	1,864	9.33	24,656,767	41,047,969	66.48
Madison	1,354	1,583	16.91	20,761,979	33,406,179	60.90
Mahaska	2,907	3,299	13.48	64,098,399	100,306,000	56.49
Marion	2,871	3,346	16.54	69,833,464	101,191,457	44.90
Marshall	4,323	4,658	7.75	134,250,316	179,747,921	33.89
Mills	1,373	1,573	14.57	18,106,657	31,897,390	76.16
Mitchell	1,595	1,765	10.66	28,542,656	45,004,308	57.67
Monona	1,729	1,858	7.46	33,516,402	48,389,773	44.38
Monroe	1,100	1,207	9.73	16,928,318	26,435,870	56.16
Montgomery	1,976	1,965	- 0.56	39,003,893	57,156,691	46.54
Muscatine	3,652	4,128	13.03	107,509,253	158,679,037	47.60
O'Brien	2,751	2,947	7.12	46,083,794	71,512,485	55.18
Osceola	1,151	1,292	12.25	19,011,615	30,335,303	59.56
Page	2,716	2,700	- 0.59%	58,007,600	85,982,521	48.23
Palo Alto	1,615	1,744	7.99	30,277,348	44,313,718	46.36
Plymouth	2,778	3,041	9.47	58,404,686	82,242,352	40.81
Pocahontas	1,853	2,017	8.85	31,207,497	44,047,174	41.14
Polk	25,597	30,338	18.52	1,320,625,621	2,020,684,393	53.01
Pottawattamie	6,598	7,335	11.17	170,559,678	282,253,176	65.49
Poweshiek	2,392	2,667	11.50	50,107,099	78,111,967	55.89
Ringgold	954	1,027	7.65	11,095,128	19,803,558	78.49
Sac	2,299	2,342	1.87	39,932,672	56,079,650	40.44
Scott	11,734	13,512	15.15	508,681,244	807,558,033	58.76
Shelby	2,122	2,343	10.41	36,194,378	59,446,573	64.24
Sioux	3,884	4,273	10.02	76,382,646	122,808,892	60.78
Story	5,761	6,669	15.76	169,513,460	265,745,307	56.77
Tama	2,474	2,720	9.94	45,826,187	73,328,442	60.01
Taylor	1,389	1,460	5.11	13,356,240	21,979,050	64.56
Union	1,707	1,890	10.72	34,768,472	57,759,524	66.13
Van Buren	1,444	1,452	0.55	12,338,415	19,058,549	54.47
Wapello	4,004	4,524	12.99	105,032,019	152,252,561	44.96
Warren	2,444	2,887	18.13	41,545,510	67,242,856	61.85
Washington	2,908	3,086	6.12	62,343,043	88,182,716	41.45
Wayne	1,273	1,462	14.85	13,504,011	23,070,689	70.84
Webster	5,185	5,695	9.84	174,811,323	254,230,978	45.43
Winnebago	1,844	2,013	9.16	33,304,368	48,482,723	45.57
Winneshiek	2,431	27,32	12.38	43,175,720	71,449,959	65.49
Woodbury	9,533	10,111	6.06	379,390,605	506,609,252	33.53
Worth	1,080	1,208	11.85	18,287,313	28,614,344	56.47
Wright	2,435	2,667	9.53	55,718,494	74,328,781	33.40
Nonresidents	97	252	59.79	28,859,488	30,990,175	7.38
Late Filers	22,453	26,302	17.14	142,726,158	216,813,221	51.91
TOTAL	328,427	369,388	12.47	8,608,072,750	13,112,406,928	52.33

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xviii, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xiii - xvi present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1980

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	358	1.32%	$ 3,557,707	7.87%
Building Materials	705	2.60	1,017,342	2.26
General Merchandise	73	.27	1,072,946	2.38
Food Dealers	79	.29	21,875	.05
Motor Vehicle	481	1.77	503,771	1.12
Apparel	170	.63	139,482	.31
Home Furnishings	928	3.42	987,894	2.19
Eating and Drinking	62	.23	31,323	.07
Specialty Retail	1,592	5.86	3,046,142	6.76
Services	3,401	12.53	2,812,472	6.24
Wholesale Goods	8,546	31.48	10,761,076	23.86
Miscellaneous	9,729	35.84	20,539,158	45.55
Late Filers	1,022	3.76	602,586	1.34
TOTAL	27,146	100.00%	$45,093,774	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1979 and 1980

Use Tax	1979	1980	% Change
Retailers			
Number of Returns	26,360	27,146	2.98%
Computed Tax	$ 40,985,260	$45,093,744	10.02%
Motor Vehicle			
Number of Returns	826,454*	694,327*	-15.99%
Computed Tax	$ 62,199,549	$61,782,172	- 0.67%
Consumers			
Number of Returns	19,312	19,295	- 0.09%
Computed Tax	$ 14,067,967	$14,893,698	5.87%

*Prior to July 1, 1978, taxable and exempt registrations were reported. For the other three quarters of fiscal 1979 and of fiscal 1980, only taxable registrations were reported.

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1980

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	10,230	37.69%	$62,250-	.14%
25.00 - 49.99	1,572	5.79%	$56,634	.13%
50.00 - 99.99	1,917	7.06%	$138,526	.31%
100.00 - 149.99	1,262	4.65%	$155,915	.35%
150.00 - 199.99	993	3.66%	$172,757	.38%
200.00 - 249.99	808	2.98%	$180,215	.40%
250.00 - 499.99	2,511	9.25%	$901,873	2.00%
500.00 - 999.99	2,348	8.65%	$1,684,689	3.74%
1,000.00 - 1,499.99	1,262	4.65%	$1,544,902	3.43%
1,500.00 - 1,999.99	781	2.88%	$1,356,867	3.01%
2,000.00 - 2,499.99	527	1.94%	$1,174,772	2.61%
2,500.00 - 2,999.99	384	1.41%	$1,047,155	2.32%
3,000.00 - 3,999.99	544	2.00%	$1,887,263	4.19%
4,000.00 - 4,999.99	387	1.43%	$1,723,491	3.82%
5,000.00 - 9,999.99	816	3.01%	$5,677,141	12.59%
10,000.00 - 24,999.99	515	1.90%	$7,822,918	17.35%
25,000.00 - 49,999.99	172	.63%	$5,915,207	13.12%
50,000.00 - 99,999.99	67	.25%	$4,387,998	9.73%
100,000.00 & OVER	50	.18%	$9,327,701	20.69%
TOTALS	27,146	100.00%*	$45,093,774	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1980

During 1980, the local option hotel/motel tax was imposed in fourteen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, twelve of the jurisdictions have elected to impose a 5 percent rate, while the remaining three jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1980, a total of $2,306,927.29 was certified collected from the following jurisdictions. The tax was collected on slightly more than $48.4 million in sleeping room rent receipts.

Jurisdiction	Tax Rate	Sales of Rented Sleeping Room	Tax Collected*
Ankeny	5%	$ 581,745	$ 29,087.39
Arnolds Park	3%	601,180	18,035.39
Cedar Rapids	5%	9,102,600	455,129.99
Clive	5%	1,532,826	76,641.32
Council Bluffs	5%	2,777,021	138,851.06
Des Moines	5%	15,632,575	781,628.73
Dubuque	5%	3,551,425	177,573.75
Indianola	5%	156,778	4,703.33
Johnston	5%	647,425	32,371.23
Polk County	5%	2,910,775	145,538.74
Sergeant Bluff	3%	135,579	4,067.38
Sioux City	3%	4,808,614	144,258.43
Urbandale	5%	3,886,963	194,348.16
West Des Moines	5%	1,914,357	95,717.86
Windsor Heights	5%	179,491	8,974.53
TOTAL		$48,419,354	$2,306,927.29

*Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	252	$30,990,175	$929,713	.24%
ADAIR COUNTY				
GREENFIELD*	532	$20,231,210	$606,874	.15%
ADAIR	228	$8,581,741	$257,452	.07%
STUART	113	$2,448,534	$73,457	.02%
BRIDGEWATER	79	$1,123,874	$33,569	.01%
FONTANELLE	146	$1,695,559	$50,842	.01%
ORIENT	89	$950,843	$28,519	.01%
NON-PERMIT	14	$76,197	$2,293	.00%
OTHER	331	$4,212,095	$126,368	.03%
* TOTAL COUNTY *	1,532	$39,320,053	$1,179,374	.30%
ADAMS COUNTY				
CORNING*	496	$13,614,383	$408,341	.10%
NODAWAY	40	$154,660	$4,638	.00%
PRESCOTT	71	$476,992	$14,295	.00%
NON-PERMIT	2	$766	$24	.00%
OTHER	286	$3,267,386	$98,025	.02%
* TOTAL COUNTY *	895	$17,514,187	$525,323	.13%
ALLAMAKEE COUNTY				
WAUKON*	800	$21,121,201	$633,638	.16%
LANSING	298	$5,749,341	$172,482	.04%
POSTVILLE	402	$13,192,422	$395,570	.10%
NEW ALBIN	140	$2,833,848	$85,010	.02%
HARPERS FERRY	95	$711,416	$21,342	.01%
WATERVILLE	52	$295,178	$8,857	.00%
NON-PERMIT	18	$96,493	$2,905	.00%
OTHER	438	$8,674,639	$260,233	.07%
* TOTAL COUNTY *	2,243	$52,674,538	$1,580,037	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,224	$44,542,595	$1,335,892	.34%
CINCINNATI	54	$178,711	$5,363	.00%
MORAVIA	173	$3,016,982	$90,516	.02%
MOULTON	146	$2,063,784	$61,865	.02%
MYSTIC	89	$273,126	$8,197	.00%
NON-PERMIT	20	$66,793	$2,014	.00%
OTHER	552	$5,636,750	$168,941	.04%
* TOTAL COUNTY *	2,258	$55,778,741	$1,672,788	.43%
AUDUBON COUNTY				
AUDUBON*	672	$25,694,424	$770,720	.20%
EXIRA	241	$3,318,248	$99,513	.03%
BRAYTON	41	$188,337	$5,625	.00%
KIMBALLTON	143	$1,536,269	$46,085	.01%
NON-PERMIT	8	$27,998	$845	.00%
OTHER	287	$1,977,219	$59,315	.02%
* TOTAL COUNTY *	1,392	$32,742,495	$982,103	.25%
BENTON COUNTY				
BELLE PLAINE	510	$14,275,237	$428,059	.11%
VINTON*	787	$33,638,716	$1,009,149	.26%
BLAIRSTOWN	162	$6,278,359	$188,345	.05%
SHELLSBURG	89	$1,725,186	$51,752	.01%
VAN HORNE	121	$1,732,932	$51,925	.01%
ATKINS	96	$1,497,711	$44,930	.01%
GARRISON	95	$671,426	$20,094	.01%
KEYSTONE	150	$6,776,105	$203,283	.05%
NEWHALL	121	$2,478,549	$74,355	.02%
NORWAY	106	$1,903,407	$57,103	.01%
URBANA	101	$593,477	$17,789	.00%
WALFORD	46	$898,155	$26,941	.01%
NON-PERMIT	26	$119,190	$3,643	.00%
OTHER	506	$3,903,665	$117,109	.03%
* TOTAL COUNTY *	2,916	$76,492,115	$2,294,477	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK	COUNTY				
WATERLOO*		7,557	$470,860,271	$14,121,757	3.59%
CEDAR FALLS		3,278	$153,305,622	$4,597,058	1.17%
EVANSDALE		351	$5,835,163	$174,842	.04%
ELK RUN HTS		60	$510,874	$15,325	.00%
HUDSON		273	$5,051,564	$151,517	.04%
LA PORTE CITY		387	$6,304,889	$189,147	.05%
DUNKERTON		119	$1,869,188	$56,059	.01%
JANESVILLE		49	$432,170	$12,964	.00%
GILBERTVILLE		119	$1,442,051	$43,231	.01%
RAYMOND		57	$1,972,497	$59,107	.02%
WASHBURN		78	$1,124,780	$33,715	.01%
NON-PERMIT		169	$1,411,120	$42,728	.01%
OTHER		435	$8,626,259	$258,784	.07%
* TOTAL COUNTY *		12,932	$658,746,448	$19,756,234	5.02%
BOONE	COUNTY				
BOONE*		1,699	$62,161,702	$1,864,618	.47%
MADRID		318	$6,734,162	$202,019	.05%
OGDEN		321	$7,773,348	$233,163	.06%
BOXHOLM		60	$795,475	$23,861	.01%
PILOT MOUND		50	$225,189	$6,758	.00%
NON-PERMIT		26	$20,991	$658	.00%
OTHER		555	$8,617,856	$258,510	.07%
* TOTAL COUNTY *		3,029	$86,328,723	$2,589,587	.66%
BREMER	COUNTY				
WAVERLY*		1,178	$52,252,763	$1,567,258	.40%
SUMNER		465	$14,582,648	$437,444	.11%
TRIPOLI		256	$4,755,088	$142,655	.04%
DENVER		269	$5,233,714	$157,013	.04%
JANESVILLE		93	$1,368,167	$40,964	.01%
READLYN		185	$3,200,378	$96,009	.02%
FREDERIKA		44	$293,144	$8,796	.00%
PLAINFIELD		114	$1,567,701	$47,028	.01%
NON-PERMIT		22	$66,696	$2,014	.00%
OTHER		588	$6,801,394	$204,040	.05%
* TOTAL COUNTY *		3,214	$90,121,693	$2,703,221	.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	972	$39,159,704	$1,174,281	.30%
JESUP	297	$6,509,207	$195,176	.05%
FAIRBANK	176	$3,770,042	$113,058	.03%
HAZLETON	132	$1,290,913	$38,732	.01%
LAMONT	149	$1,222,977	$36,689	.01%
WINTHROP	160	$3,281,740	$98,443	.03%
AURORA	59	$1,019,798	$30,592	.01%
BRANDON	97	$688,601	$20,650	.01%
QUASQUETON	71	$468,358	$14,052	.00%
ROWLEY	72	$615,826	$18,477	.00%
NON-PERMIT	37	$234,356	$7,052	.00%
OTHER	609	$11,055,518	$331,652	.08%
* TOTAL COUNTY *	2,831	$69,317,040	$2,078,854	.53%
BUENA VISTA COUNTY				
STORM LAKE*	1,573	$69,475,974	$2,083,658	.53%
ALTA	313	$11,254,565	$337,604	.09%
ALBERT CITY	195	$7,142,828	$214,187	.05%
MARATHON	83	$1,312,078	$39,364	.01%
NEWELL	242	$6,388,396	$191,559	.05%
SIOUX RAPIDS	262	$5,688,668	$170,646	.04%
LAKESIDE	59	$791,925	$23,760	.01%
REMBRANDT	74	$861,723	$25,853	.01%
LINN GROVE	61	$209,759	$6,294	.00%
NON-PERMIT	13	$94,596	$2,867	.00%
OTHER	390	$5,351,892	$160,548	.04%
* TOTAL COUNTY *	3,265	$108,572,334	$3,256,340	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	239	$3,896,906	$116,854	.03%
GREENE	353	$10,912,863	$327,372	.08%
PARKERSBURG	366	$8,759,097	$262,537	.07%
SHELL ROCK	229	$2,931,740	$87,943	.02%
ALLISON*	306	$11,054,120	$331,597	.08%
APLINGTON	193	$3,795,381	$113,858	.03%
DUMONT	172	$3,984,571	$119,478	.03%
NEW HARTFORD	134	$1,373,737	$41,208	.01%
BRISTOW	63	$278,058	$8,337	.00%
NON-PERMIT	24	$169,657	$5,100	.00%
OTHER	526	$4,894,353	$146,832	.04%
* TOTAL COUNTY *	2,605	$52,050,483	$1,561,116	.40%
CALHOUN COUNTY				
LAKE CITY	413	$13,572,263	$407,174	.10%
MANSON	357	$13,854,470	$415,640	.11%
ROCKWELL CITY*	473	$11,322,360	$339,603	.09%
LOHRVILLE	143	$846,314	$25,387	.01%
POMEROY	183	$3,769,910	$113,097	.03%
FARNHAMVILLE	111	$4,531,207	$135,937	.03%
SOMERS	40	$229,197	$6,876	.00%
NON-PERMIT	11	$56,496	$1,697	.00%
OTHER	365	$2,780,065	$83,378	.02%
* TOTAL COUNTY *	2,096	$50,962,282	$1,528,789	.39%
CARROLL COUNTY				
CARROLL*	1,519	$76,315,991	$2,289,009	.58%
COON RAPIDS	305	$9,446,871	$283,359	.07%
MANNING	345	$8,834,046	$264,876	.07%
BREDA	150	$2,442,227	$73,272	.02%
GLIDDEN	204	$5,841,275	$175,241	.04%
ARCADIA	86	$1,966,849	$59,007	.02%
DEDHAM	63	$1,095,717	$32,873	.01%
HALBUR	51	$3,666,245	$109,952	.03%
TEMPLETON	97	$1,193,501	$35,807	.01%
NON-PERMIT	22	$137,693	$4,142	.00%
OTHER	453	$6,838,502	$205,114	.05%
* TOTAL COUNTY *	3,295	$117,778,917	$3,532,652	.90%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	1,354	$57,486,294	$1,724,462	.44%
ANITA	311	$4,330,486	$129,908	.03%
GRISWOLD	331	$5,954,286	$178,634	.05%
LEWIS	100	$1,038,478	$31,155	.01%
CUMBERLAND	97	$1,326,159	$39,788	.01%
MASSENA	171	$3,958,445	$118,745	.03%
WIOTA	48	$312,259	$9,370	.00%
NON-PERMIT	25	$113,025	$3,404	.00%
OTHER	477	$7,685,842	$230,545	.06%
* TOTAL COUNTY *	2,914	$82,205,274	$2,466,011	.63%
CEDAR COUNTY				
TIPTON*	727	$24,030,062	$720,707	.18%
DURANT	285	$8,517,488	$255,494	.06%
MECHANICSVILLE	172	$2,040,107	$61,209	.02%
WEST BRANCH	337	$4,895,609	$146,876	.04%
CLARENCE	224	$5,178,769	$155,366	.04%
LOWDEN	202	$4,253,278	$127,597	.03%
STANWOOD	225	$4,371,535	$131,149	.03%
BENNETT	130	$2,837,281	$85,124	.02%
NON-PERMIT	8	$17,164	$517	.00%
OTHER	543	$6,068,847	$182,022	.05%
* TOTAL COUNTY *	2,853	$62,210,140	$1,866,061	.47%
CERRO GORDO COUNTY				
MASON CITY*	3,674	$188,841,254	$5,664,810	1.44%
CLEAR LAKE	1,183	$36,895,981	$1,106,432	.28%
VENTURA	101	$2,154,957	$64,634	.02%
ROCKWELL	162	$2,408,079	$72,234	.02%
DOUGHERTY	41	$283,128	$8,491	.00%
MESERVEY	79	$804,077	$24,123	.01%
PLYMOUTH	40	$773,011	$23,187	.01%
SWALEDALE	55	$1,374,109	$41,222	.01%
THORNTON	120	$1,567,865	$47,037	.01%
NON-PERMIT	61	$403,344	$12,130	.00%
OTHER	496	$8,760,949	$262,756	.07%
* TOTAL COUNTY *	6,012	$244,266,754	$7,327,056	1.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,166	$47,897,633	$1,436,797	.37%
MARCUS	302	$7,956,337	$238,700	.06%
AURELIA	208	$2,295,750	$68,875	.02%
CLEGHORN	45	$1,075,794	$32,271	.01%
MERIDEN	56	$404,743	$12,141	.00%
QUIMBY	97	$2,792,916	$83,785	.02%
WASHTA	66	$224,199	$6,724	.00%
NON-PERMIT	18	$113,694	$3,417	.00%
OTHER	452	$5,290,364	$158,696	.04%
* TOTAL COUNTY *	2,410	$68,051,430	$2,041,406	.52%
CHICKASAW COUNTY				
NEW HAMPTON*	743	$32,160,443	$964,792	.25%
NASHUA	308	$6,733,961	$202,009	.05%
FREDERICKSBURG	238	$4,414,691	$132,279	.03%
LAWLER	157	$3,450,754	$103,525	.03%
ALTA VISTA	82	$1,468,849	$44,064	.01%
IONIA	74	$951,602	$28,548	.01%
NON-PERMIT	16	$83,660	$2,517	.00%
OTHER	494	$8,616,881	$258,513	.07%
* TOTAL COUNTY *	2,113	$57,880,841	$1,736,247	.44%
CLARKE COUNTY				
OSCEOLA*	863	$31,259,083	$937,749	.24%
MURRAY	120	$1,102,454	$33,073	.01%
WOODBURN	55	$402,265	$12,073	.00%
NON-PERMIT	12	$19,897	$600	.00%
OTHER	192	$1,717,869	$51,539	.01%
* TOTAL COUNTY *	1,242	$34,501,568	$1,035,034	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	1,947	$95,070,321	$2,851,483	.72%
EVERLY	175	$7,775,892	$233,284	.06%
PETERSON	171	$4,885,432	$146,502	.04%
FOSTORIA	52	$733,236	$21,998	.01%
ROYAL	125	$995,097	$29,856	.01%
WEBB	84	$632,438	$18,921	.00%
NON-PERMIT	35	$1,139,423	$34,212	.01%
OTHER	468	$5,321,380	$159,621	.04%
* TOTAL COUNTY *	3,057	$116,553,219	$3,495,877	.89%
CLAYTON COUNTY				
ELKADER*	439	$19,973,092	$599,184	.15%
GUTTENBERG	389	$12,596,131	$377,851	.10%
MONONA	293	$7,104,905	$213,097	.05%
STRAWBERRY PT	281	$7,760,356	$232,811	.06%
EDGEWOOD	163	$4,889,521	$146,682	.04%
GARNAVILLO	170	$2,710,425	$81,306	.02%
MARQUETTE	73	$735,378	$22,061	.01%
MCGREGOR	299	$3,810,361	$114,223	.03%
FARMERSBURG	63	$2,812,956	$84,392	.02%
LUANA	78	$1,461,102	$43,822	.01%
VOLGA CITY	85	$557,320	$16,720	.00%
NON-PERMIT	21	$135,524	$4,146	.00%
OTHER	640	$9,791,531	$293,736	.07%
* TOTAL COUNTY *	2,994	$74,338,602	$2,230,031	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	3,384	$167,494,529	$5,024,578	1.28%
DE WITT	705	$26,421,301	$792,652	.20%
CAMANCHE	377	$5,186,878	$155,612	.04%
DELMAR	62	$483,963	$14,506	.00%
GRAND MOUND	122	$566,893	$17,009	.00%
LOST NATION	186	$2,384,184	$71,525	.02%
WHEATLAND	180	$4,154,946	$124,651	.03%
CALAMUS	107	$1,955,803	$58,674	.01%
CHARLOTTE	73	$1,617,627	$48,528	.01%
GOOSE LAKE	55	$360,816	$10,825	.00%
LOW MOOR	80	$789,994	$23,702	.01%
WELTON	41	$275,913	$8,278	.00%
NON-PERMIT	89	$281,521	$8,580	.00%
OTHER	682	$10,267,661	$308,041	.08%
* TOTAL COUNTY *	6,143	$222,242,029	$6,667,161	1.70%
CRAWFORD COUNTY				
DENISON*	1,148	$46,503,222	$1,395,054	.35%
CHARTER OAK	182	$3,116,608	$93,497	.02%
DOW CITY	109	$887,614	$26,627	.01%
MANILLA	172	$3,953,322	$118,590	.03%
SCHLESWIG	237	$3,893,251	$116,779	.03%
VAIL	101	$996,829	$29,903	.01%
DELOIT	46	$259,923	$7,797	.00%
KIRON	103	$1,374,130	$41,206	.01%
RICKETTS	51	$271,441	$8,146	.00%
WESTSIDE	110	$2,628,041	$78,839	.02%
NON-PERMIT	12	$71,863	$2,163	.00%
OTHER	411	$5,054,536	$151,629	.04%
* TOTAL COUNTY *	2,682	$69,010,780	$2,070,230	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	1,087	$39,325,894	$1,179,699	.30%
ADEL*	465	$16,897,808	$506,919	.13%
DALLAS CENTER	246	$2,877,858	$86,338	.02%
DEXTER	136	$2,799,150	$83,966	.02%
REDFIELD	196	$2,299,964	$68,998	.02%
WAUKEE	210	$4,092,658	$122,782	.03%
WOODWARD	169	$4,782,772	$143,490	.04%
DAWSON	42	$311,614	$9,345	.00%
DE SOTO	84	$822,362	$24,670	.01%
GRANGER	124	$5,785,666	$173,565	.04%
LINDEN	45	$496,950	$14,906	.00%
MINBURN	78	$833,923	$25,018	.01%
VAN METER	118	$1,928,020	$57,842	.01%
NON-PERMIT	22	$101,225	$3,054	.00%
OTHER	727	$16,335,872	$490,008	.12%
* TOTAL COUNTY *	3,749	$99,691,736	$2,990,600	.76%
DAVIS COUNTY				
BLOOMFIELD*	643	$19,444,920	$583,005	.15%
DRAKESVILLE	48	$356,022	$10,679	.00%
PULASKI	45	$640,623	$19,216	.00%
NON-PERMIT	23	$47,692	$1,442	.00%
OTHER	498	$4,517,907	$135,516	.03%
* TOTAL COUNTY *	1,257	$25,007,164	$749,858	.19%
DECATUR COUNTY				
LAMONI	312	$7,476,546	$224,305	.06%
LEON*	416	$10,444,152	$313,237	.08%
DAVIS CITY	69	$568,365	$17,052	.00%
DECATUR CITY	44	$559,390	$16,784	.00%
GRAND RIVER	54	$281,887	$8,453	.00%
VAN WERT	49	$275,509	$8,265	.00%
WELDON	59	$399,064	$11,973	.00%
NON-PERMIT	5	$15,098	$456	.00%
OTHER	238	$1,036,392	$31,083	.01%
* TOTAL COUNTY *	1,246	$21,056,403	$631,608	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	888	$42,934,162	$1,287,860	.33%
EARLVILLE	146	$3,462,683	$103,876	.03%
HOPKINTON	150	$2,888,661	$86,654	.02%
COLESBURG	85	$1,312,839	$39,384	.01%
DELHI	102	$2,066,428	$61,997	.02%
GREELEY	47	$842,682	$25,273	.01%
RYAN	85	$442,369	$13,261	.00%
NON-PERMIT	8	$27,131	$819	.00%
OTHER	572	$10,008,248	$300,253	.08%
* TOTAL COUNTY *	2,083	$63,985,203	$1,919,377	.49%
DES MOINES COUNTY				
BURLINGTON*	3,116	$157,438,050	$4,722,900	1.20%
MEDIAPOLIS	322	$8,954,384	$268,595	.07%
WEST BURLINGTON	538	$39,288,363	$1,178,619	.30%
DANVILLE	129	$3,606,230	$108,185	.03%
NON-PERMIT	40	$243,420	$7,323	.00%
OTHER	635	$6,108,233	$183,237	.05%
* TOTAL COUNTY *	4,780	$215,638,680	$6,468,859	1.64%
DICKINSON COUNTY				
MILFORD	474	$9,712,692	$291,387	.07%
SPIRIT LAKE*	840	$32,094,565	$962,432	.24%
ARNOLDS PARK	365	$7,600,677	$227,946	.06%
LAKE PARK	270	$6,189,413	$185,677	.05%
OKOBOJI	145	$6,463,836	$193,911	.05%
SUPERIOR	49	$368,958	$11,071	.00%
TERRIL	89	$1,468,225	$44,047	.01%
NON-PERMIT	34	$59,088	$1,790	.00%
OTHER	558	$5,662,526	$169,861	.04%
* TOTAL COUNTY *	2,824	$69,619,980	$2,088,122	.53%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,086	$337,832,606	$10,132,782	2.58%
CASCADE	375	$11,535,099	$346,050	.09%
DYERSVILLE	602	$33,188,201	$995,613	.25%
EPWORTH	131	$3,457,284	$103,718	.03%
FARLEY	177	$4,579,238	$137,375	.03%
BERNARD	73	$586,114	$17,580	.00%
HOLY CROSS	66	$1,725,245	$51,756	.01%
LUXEMBURG	52	$800,022	$24,003	.01%
NEW VIENNA	94	$3,123,926	$93,719	.02%
PEOSTA	43	$172,585	$5,181	.00%
SHERRILL	45	$216,310	$6,491	.00%
WORTHINGTON	90	$888,336	$26,650	.01%
NON-PERMIT	91	$933,351	$28,554	.01%
OTHER	843	$23,940,973	$718,217	.18%
* TOTAL COUNTY *	8,768	$422,979,290	$12,687,689	3.23%
EMMET COUNTY				
ESTHERVILLE*	1,090	$45,512,018	$1,365,356	.35%
ARMSTRONG	278	$5,060,621	$151,810	.04%
RINGSTED	104	$3,541,104	$106,235	.03%
WALLINGFORD	71	$556,947	$16,708	.00%
NON-PERMIT	20	$41,061	$1,325	.00%
OTHER	349	$2,646,096	$79,386	.02%
* TOTAL COUNTY *	1,912	$57,357,847	$1,720,820	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	1,096	$44,563,565	$1,336,240	.34%
FAYETTE	263	$2,828,211	$84,818	.02%
WEST UNION*	500	$19,699,758	$590,869	.15%
ARLINGTON	125	$2,678,886	$80,359	.02%
CLERMONT	109	$5,405,362	$162,159	.04%
ELGIN	174	$4,205,585	$126,159	.03%
HAWKEYE	110	$2,076,013	$62,283	.02%
MAYNARD	123	$5,260,128	$157,800	.04%
ST LUCAS	71	$1,020,617	$30,620	.01%
WADENA	69	$541,595	$16,245	.00%
WAUCOMA	59	$772,412	$23,176	.01%
NON-PERMIT	27	$167,892	$5,048	.00%
OTHER	667	$15,365,948	$460,978	.12%
* TOTAL COUNTY *	3,393	$104,585,972	$3,136,754	.80%
FLOYD COUNTY				
CHARLES CITY*	1,310	$53,775,089	$1,613,240	.41%
NORA SPRINGS	276	$3,210,578	$96,321	.02%
ROCKFORD	196	$3,731,573	$111,939	.03%
FLOYD	70	$961,949	$28,856	.01%
MARBLE ROCK	123	$1,183,249	$35,498	.01%
RUDD	114	$3,045,762	$91,364	.02%
NON-PERMIT	22	$38,792	$1,176	.00%
OTHER	507	$7,144,070	$214,327	.05%
* TOTAL COUNTY *	2,618	$73,091,062	$2,192,721	.56%
FRANKLIN COUNTY				
HAMPTON*	926	$37,261,862	$1,117,846	.28%
SHEFFIELD	254	$4,868,415	$146,011	.04%
ALEXANDER	63	$1,291,892	$38,755	.01%
COULTER	81	$1,330,548	$39,844	.01%
GENEVA	48	$1,702,219	$51,066	.01%
LATIMER	134	$3,648,204	$109,450	.03%
NON-PERMIT	19	$39,018	$1,178	.00%
OTHER	457	$8,422,953	$252,674	.06%
* TOTAL COUNTY *	1,982	$58,565,111	$1,756,824	.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	280	$9,668,552	$290,066	.07%
SIDNEY*	256	$3,586,620	$107,558	.03%
TABOR	203	$2,399,159	$71,977	.02%
FARRAGUT	85	$1,151,598	$34,547	.01%
RANDOLPH	63	$549,379	$16,479	.00%
RIVERTON	56	$484,030	$14,522	.00%
THURMAN	42	$229,300	$6,836	.00%
NON-PERMIT	9	$291,997	$8,765	.00%
OTHER	349	$5,815,827	$174,444	.04%
* TOTAL COUNTY *	1,343	$24,176,462	$725,194	.18%
GREENE COUNTY				
JEFFERSON*	882	$32,056,473	$961,671	.24%
CHURDAN	130	$1,738,970	$52,173	.01%
GRAND JCT	226	$7,061,575	$211,855	.05%
SCRANTON	140	$3,115,448	$93,471	.02%
PATON	112	$2,431,543	$72,934	.02%
RIPPEY	64	$747,673	$22,431	.01%
NON-PERMIT	14	$29,030	$876	.00%
OTHER	254	$3,478,578	$104,366	.03%
* TOTAL COUNTY *	1,822	$50,659,290	$1,519,777	.39%
GRUNDY COUNTY				
GRUNDY CENTER*	535	$20,834,092	$624,984	.16%
REINBECK	349	$6,759,954	$202,800	.05%
CONRAD	198	$4,885,886	$146,574	.04%
DIKE	157	$5,511,371	$165,170	.04%
WELLSBURG	201	$5,015,044	$150,451	.04%
BEAMAN	50	$1,593,084	$47,795	.01%
HOLLAND	66	$612,679	$18,380	.00%
NON-PERMIT	10	$28,229	$867	.00%
OTHER	356	$2,692,819	$80,759	.02%
* TOTAL COUNTY *	1,922	$47,933,158	$1,437,780	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	522	$13,363,788	$400,801	.10%
PANORA	282	$6,496,853	$194,904	.05%
STUART	244	$6,643,824	$199,311	.05%
BAYARD	121	$2,242,004	$67,266	.02%
CASEY	115	$1,564,117	$46,896	.01%
BAGLEY	95	$2,756,391	$82,691	.02%
JAMAICA	53	$221,211	$6,638	.00%
MENLO	86	$1,155,240	$34,657	.01%
YALE	83	$693,231	$20,793	.01%
NON-PERMIT	19	$26,127	$792	.00%
OTHER	281	$2,135,438	$64,064	.02%
* TOTAL COUNTY *	1,901	$37,298,224	$1,118,813	.28%
HAMILTON COUNTY				
WEBSTER CITY*	1,334	$40,751,255	$1,221,692	.31%
JEWELL	241	$11,239,616	$337,188	.09%
STRATFORD	184	$5,281,018	$158,427	.04%
WILLIAMS	138	$4,107,500	$123,228	.03%
BLAIRSBURG	63	$1,245,507	$37,368	.01%
ELLSWORTH	109	$3,424,290	$102,728	.03%
KAMRAR	63	$535,982	$16,079	.00%
RANDALL	56	$780,887	$23,430	.01%
STANHOPE	115	$1,186,309	$35,590	.01%
NON-PERMIT	21	$95,528	$2,877	.00%
OTHER	446	$6,260,612	$187,817	.05%
* TOTAL COUNTY *	2,770	$74,908,504	$2,246,424	.57%
HANCOCK COUNTY				
BRITT	460	$15,759,692	$472,686	.12%
GARNER*	453	$21,902,377	$656,993	.17%
KANAWHA	153	$7,241,318	$217,242	.06%
KLEMME	131	$1,718,364	$51,524	.01%
CORWITH	114	$2,345,925	$70,380	.02%
CRYSTAL LAKE	61	$818,989	$24,570	.01%
GOODELL	54	$190,144	$5,703	.00%
WODEN	74	$1,800,593	$53,949	.01%
NON-PERMIT	15	$48,896	$1,476	.00%
OTHER	404	$4,250,711	$127,517	.03%
* TOTAL COUNTY *	1,919	$56,077,009	$1,682,040	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	1,102	$45,103,968	$1,352,757	.34%
ACKLEY	346	$7,445,856	$223,370	.06%
ELDORA*	580	$18,238,796	$547,182	.14%
ALDEN	160	$1,940,704	$58,228	.01%
HUBBARD	210	$8,219,774	$246,592	.06%
RADCLIFFE	131	$2,558,789	$76,758	.02%
STEAMBOAT ROCK	89	$934,743	$28,045	.01%
UNION	119	$3,124,941	$93,735	.02%
NON-PERMIT	17	$38,060	$1,152	.00%
OTHER	726	$22,337,919	$670,102	.17%
* TOTAL COUNTY *	3,480	$109,943,550	$3,297,921	.84%
HARRISON COUNTY				
DUNLAP	268	$6,379,712	$191,377	.05%
LOGAN*	291	$8,342,576	$250,280	.06%
MISSOURI VALLEY	563	$20,087,424	$602,513	.15%
WOODBINE	267	$5,403,789	$162,114	.04%
MAGNOLIA	40	$148,514	$4,458	.00%
MODALE	41	$829,952	$24,900	.01%
MONDAMIN	112	$1,684,873	$50,544	.01%
PERSIA	102	$572,620	$17,179	.00%
PISGAH	101	$1,120,988	$33,632	.01%
NON-PERMIT	11	$38,863	$1,169	.00%
OTHER	408	$5,100,763	$153,012	.04%
* TOTAL COUNTY *	2,204	$49,710,004	$1,491,178	.38%
HENRY COUNTY				
MT PLEASANT*	1,033	$49,742,037	$1,492,090	.38%
NEW LONDON	263	$5,131,384	$153,925	.04%
WAYLAND	154	$2,946,180	$88,352	.02%
WINFIELD	228	$7,414,231	$222,429	.06%
HILLSBORO	42	$301,954	$9,059	.00%
MT UNION	44	$719,646	$21,589	.01%
OLDS	62	$1,737,040	$52,109	.01%
SALEM	55	$329,841	$9,893	.00%
NON-PERMIT	14	$847,697	$25,439	.01%
OTHER	521	$7,072,815	$212,183	.05%
* TOTAL COUNTY *	2,416	$76,242,825	$2,287,068	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	773	$29,992,137	$899,379	.23%
ELMA	151	$1,727,931	$51,841	.01%
LIME SPRINGS	146	$2,168,877	$64,961	.02%
RICEVILLE	75	$1,973,782	$59,212	.02%
CHESTER	76	$610,116	$18,305	.00%
PROTIVIN	92	$2,717,379	$81,518	.02%
NON-PERMIT	11	$27,530	$831	.00%
OTHER	329	$2,911,703	$87,324	.02%
* TOTAL COUNTY *	1,653	$42,129,455	$1,263,371	.32%
HUMBOLDT COUNTY				
HUMBOLDT	836	$42,608,559	$1,278,238	.32%
DAKOTA CITY*	139	$998,331	$29,952	.01%
GILMORE CITY	62	$1,234,936	$37,042	.01%
LIVERMORE	112	$1,766,401	$52,992	.01%
BODE	87	$1,215,810	$36,470	.01%
BRADGATE	40	$462,783	$13,882	.00%
RENWICK	106	$1,895,106	$56,856	.01%
THOR	48	$594,844	$17,844	.00%
NON-PERMIT	21	$43,327	$1,308	.00%
OTHER	397	$2,373,360	$71,201	.02%
* TOTAL COUNTY *	1,848	$53,193,457	$1,595,785	.41%
IDA COUNTY				
HOLSTEIN	332	$6,325,284	$189,759	.05%
IDA GROVE*	510	$23,205,751	$696,156	.18%
BATTLE CREEK	175	$2,544,444	$76,335	.02%
ARTHUR	86	$860,243	$25,810	.01%
GALVA	94	$1,049,248	$31,455	.01%
NON-PERMIT	9	$49,931	$1,508	.00%
OTHER	154	$2,130,958	$63,928	.02%
* TOTAL COUNTY *	1,360	$36,165,859	$1,084,951	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	453	$12,059,209	$361,641	.09%
NORTH ENGLISH	227	$5,975,191	$179,213	.05%
WILLIAMSBURG	444	$17,082,941	$512,488	.13%
VICTOR	208	$4,458,831	$133,737	.03%
LADORA	73	$355,075	$10,651	.00%
MILLERSBURG	59	$546,796	$16,401	.00%
PARNELL	45	$373,477	$11,205	.00%
NON-PERMIT	13	$39,329	$1,201	.00%
OTHER	800	$30,259,392	$907,675	.23%
* TOTAL COUNTY *	2,322	$71,150,241	$2,134,212	.54%
JACKSON COUNTY				
MAQUOKETA*	1,164	$38,442,578	$1,153,323	.29%
BELLEVUE	430	$9,866,966	$295,762	.08%
PRESTON	216	$6,744,437	$202,334	.05%
SABULA	149	$1,178,634	$35,354	.01%
ANDREW	72	$688,045	$20,639	.01%
BALDWIN	49	$212,015	$6,359	.00%
LA MOTTE	78	$1,455,082	$43,654	.01%
MILES	111	$3,680,641	$110,422	.03%
MONMOUTH	47	$238,428	$7,154	.00%
SPRINGBROOK	48	$453,209	$13,595	.00%
NON-PERMIT	21	$28,725	$870	.00%
OTHER	649	$7,301,887	$219,017	.06%
* TOTAL COUNTY *	3,034	$70,290,647	$2,108,483	.54%
JASPER COUNTY				
NEWTON*	2,027	$86,516,316	$2,595,292	.66%
COLFAX	297	$15,043,879	$451,310	.11%
MONROE	284	$5,468,788	$164,065	.04%
BAXTER	171	$2,586,660	$77,597	.02%
KELLOGG	142	$1,359,204	$40,779	.01%
PRAIRIE CITY	227	$7,689,338	$230,681	.06%
LYNNVILLE	122	$1,821,016	$54,630	.01%
MINGO	72	$400,106	$11,994	.00%
SULLY	174	$12,065,677	$361,971	.09%
NON-PERMIT	27	$42,124	$1,279	.00%
OTHER	821	$9,575,568	$287,259	.07%
* TOTAL COUNTY *	4,364	$142,568,676	$4,276,857	1.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,361	$53,403,273	$1,601,751	.41%
BATAVIA	80	$741,557	$22,247	.01%
LIBERTYVILLE	81	$851,740	$25,550	.01%
LOCKRIDGE	53	$577,619	$17,330	.00%
PACKWOOD	86	$916,695	$27,492	.01%
NON-PERMIT	8	$42,097	$1,266	.00%
OTHER	452	$4,168,555	$125,011	.03%
* TOTAL COUNTY *	2,121	$60,701,536	$1,820,647	.46%
JOHNSON COUNTY				
IOWA CITY*	4,015	$236,516,264	$7,092,691	1.80%
CORALVILLE	812	$42,212,097	$1,266,286	.32%
LONE TREE	166	$1,877,612	$56,327	.01%
OXFORD	117	$1,575,397	$47,246	.01%
SOLON	233	$2,392,070	$71,752	.02%
HILLS	65	$1,902,346	$57,068	.01%
NORTH LIBERTY	152	$4,290,340	$128,679	.03%
SWISHER	106	$2,769,392	$83,087	.02%
TIFFIN	49	$1,042,699	$31,280	.01%
NON-PERMIT	96	$239,967	$7,275	.00%
OTHER	1,045	$17,841,289	$535,197	.14%
* TOTAL COUNTY *	6,856	$312,659,473	$9,376,888	2.38%
JONES COUNTY				
ANAMOSA*	674	$26,892,837	$806,757	.21%
MONTICELLO	798	$32,701,277	$981,032	.25%
OLIN	168	$2,222,032	$66,649	.02%
OXFORD JCT	161	$1,401,088	$42,035	.01%
WYOMING	192	$3,525,529	$105,629	.03%
ONSLOW	72	$966,000	$28,982	.01%
NON-PERMIT	28	$147,160	$4,431	.00%
OTHER	862	$10,267,489	$308,034	.08%
* TOTAL COUNTY *	2,955	$78,123,412	$2,343,549	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	245	$3,114,418	$93,437	.02%
SIGOURNEY*	509	$14,574,292	$437,172	.11%
DELTA	72	$359,285	$10,782	.00%
HEDRICK	195	$2,241,876	$67,260	.02%
RICHLAND	141	$4,769,669	$143,092	.04%
WHAT CHEER	216	$1,804,651	$54,139	.01%
KESWICK	91	$2,412,833	$72,381	.02%
OLLIE	59	$723,092	$21,692	.01%
SOUTH ENGLISH	71	$911,362	$27,342	.01%
NON-PERMIT	21	$23,992	$727	.00%
OTHER	679	$10,809,866	$324,289	.08%
* TOTAL COUNTY *	2,299	$41,745,336	$1,252,313	.32%
KOSSUTH COUNTY				
ALGONA*	1,235	$69,233,256	$2,076,872	.53%
BANCROFT	195	$8,656,602	$259,523	.07%
BURT	105	$833,495	$25,005	.01%
LU VERNE	95	$728,030	$21,779	.01%
SWEA CITY	222	$4,963,483	$148,906	.04%
TITONKA	165	$5,278,049	$158,343	.04%
WESLEY	105	$4,190,670	$125,717	.03%
WHITTEMORE	172	$3,150,204	$94,512	.02%
FENTON	107	$1,642,794	$49,282	.01%
LAKOTA	91	$1,150,739	$34,524	.01%
LEDYARD	65	$900,277	$27,009	.01%
LONE ROCK	83	$413,013	$12,395	.00%
NON-PERMIT	13	$33,995	$1,026	.00%
OTHER	589	$8,265,141	$247,929	.06%
* TOTAL COUNTY *	3,242	$109,439,748	$3,282,822	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	1,383	$49,095,804	$1,472,102	.37%
KEOKUK	1,782	$82,808,273	$2,487,702	.63%
DONNELLSON	232	$6,822,528	$203,792	.05%
MONTROSE	113	$1,439,696	$43,175	.01%
WEST POINT	210	$3,518,711	$105,557	.03%
ST PAUL	51	$2,654,049	$79,618	.02%
HOUGHTON	43	$1,522,416	$45,673	.01%
NON-PERMIT	42	$295,318	$8,895	.00%
OTHER	1,066	$30,098,724	$902,859	.23%
* TOTAL COUNTY *	4,922	$178,255,519	$5,349,373	1.36%
LINN COUNTY				
CEDAR RAPIDS*	10,801	$803,379,687	$24,099,440	6.13%
MARION	1,694	$74,999,251	$2,249,274	.57%
CENTER POINT	196	$3,598,713	$107,954	.03%
CENTRAL CITY	224	$2,677,846	$80,319	.02%
HIAWATHA	283	$8,016,205	$240,446	.06%
LISBON	276	$3,724,024	$111,716	.03%
MT VERNON	387	$11,577,131	$347,202	.09%
COGGON	165	$3,774,538	$113,239	.03%
FAIRFAX	98	$784,420	$23,527	.01%
SPRINGVILLE	148	$2,340,919	$70,231	.02%
WALKER	149	$2,321,026	$69,596	.02%
ALBURNETTE	102	$1,710,338	$51,311	.01%
ELY	98	$1,348,044	$40,440	.01%
PALO	85	$363,958	$10,915	.00%
PRAIRIEBURG	45	$317,671	$9,530	.00%
NON-PERMIT	222	$1,229,201	$37,235	.01%
OTHER	1,213	$23,879,925	$716,404	.18%
* TOTAL COUNTY *	16,186	$946,042,897	$28,378,779	7.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	348	$9,572,611	$287,184	.07%
WAPELLO*	389	$8,441,938	$253,226	.06%
MORNING SUN	172	$3,513,245	$105,402	.03%
GRANDVIEW	57	$990,469	$29,708	.01%
LETTS	51	$407,329	$12,220	.00%
OAKVILLE	80	$848,219	$25,445	.01%
NON-PERMIT	4	$8,966	$271	.00%
OTHER	376	$5,670,001	$170,101	.04%
* TOTAL COUNTY *	1,477	$29,452,778	$883,557	.22%
LUCAS COUNTY				
CHARITON*	925	$26,325,240	$789,734	.20%
RUSSELL	115	$2,307,242	$69,220	.02%
DERBY	45	$290,531	$8,714	.00%
LUCAS	56	$254,184	$7,628	.00%
NON-PERMIT	9	$30,196	$908	.00%
OTHER	333	$4,510,824	$135,323	.03%
* TOTAL COUNTY *	1,483	$33,718,217	$1,011,527	.26%
LYON COUNTY				
ROCK RAPIDS*	546	$16,652,857	$499,544	.13%
GEORGE	264	$7,540,879	$226,188	.06%
DOON	92	$1,793,472	$53,802	.01%
INWOOD	173	$4,437,022	$133,116	.03%
LARCHWOOD	155	$2,413,073	$72,375	.02%
LITTLE ROCK	101	$1,284,712	$38,539	.01%
ALVORD	45	$383,752	$11,514	.00%
LESTER	92	$2,047,322	$61,421	.02%
NON-PERMIT	10	$90,563	$2,719	.00%
OTHER	386	$4,404,317	$132,073	.03%
* TOTAL COUNTY *	1,864	$41,047,969	$1,231,291	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	748	$22,394,041	$671,794	.17%
EARLHAM	167	$2,386,552	$71,601	.02%
MACKSBURG	54	$292,685	$8,781	.00%
ST CHARLES	114	$1,319,121	$39,575	.01%
TRURO	91	$1,783,054	$53,494	.01%
NON-PERMIT	17	$52,561	$1,586	.00%
OTHER	392	$5,178,165	$155,337	.04%
* TOTAL COUNTY *	1,583	$33,406,179	$1,002,168	.25%
MAHASKA COUNTY				
OSKALOOSA*	2,035	$86,446,550	$2,592,454	.66%
NEW SHARON	292	$4,412,264	$132,248	.03%
BARNES CITY	54	$200,257	$6,004	.00%
FREMONT	116	$741,502	$22,247	.01%
ROSE HILL	49	$252,008	$7,561	.00%
NON-PERMIT	23	$32,492	$986	.00%
OTHER	730	$8,220,927	$246,618	.06%
* TOTAL COUNTY *	3,299	$100,306,000	$3,008,118	.76%
MARION COUNTY				
KNOXVILLE*	1,077	$42,972,928	$1,289,070	.33%
PELLA	1,016	$39,066,281	$1,171,759	.30%
PLEASANTVILLE	226	$3,214,819	$96,430	.02%
BUSSEY	83	$317,845	$9,535	.00%
MELCHER	148	$1,745,381	$52,370	.01%
NON-PERMIT	27	$100,656	$3,030	.00%
OTHER	769	$13,773,547	$413,202	.11%
* TOTAL COUNTY *	3,346	$101,191,457	$3,035,396	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	3,103	$156,822,000	$4,704,549	1.20%
STATE CENTER	288	$4,217,796	$126,494	.03%
ALBION	73	$956,974	$28,709	.01%
GILMAN	114	$2,207,686	$66,232	.02%
MELBOURNE	122	$2,176,193	$65,281	.02%
LAUREL	74	$578,317	$17,357	.00%
LE GRAND	106	$1,517,474	$45,522	.01%
RHODES	49	$197,297	$5,920	.00%
NON-PERMIT	27	$168,324	$5,079	.00%
OTHER	702	$10,905,860	$327,093	.08%
* TOTAL COUNTY *	4,658	$179,747,921	$5,392,236	1.37%
MILLS COUNTY				
GLENWOOD*	655	$19,032,176	$570,839	.15%
MALVERN	246	$5,724,706	$171,746	.04%
EMERSON	103	$1,355,093	$40,654	.01%
PACIFIC JCT	52	$158,549	$4,758	.00%
HASTINGS	46	$498,728	$14,963	.00%
HENDERSON	68	$552,595	$16,579	.00%
SILVER CITY	44	$570,779	$17,127	.00%
NON-PERMIT	10	$24,897	$751	.00%
OTHER	349	$3,979,867	$119,408	.03%
* TOTAL COUNTY *	1,573	$31,897,390	$956,825	.24%
MITCHELL COUNTY				
OSAGE*	681	$26,442,003	$793,238	.20%
ST ANSGAR	247	$5,188,361	$155,645	.04%
RICEVILLE	164	$2,067,451	$62,025	.02%
STACYVILLE	139	$5,179,689	$155,394	.04%
NON-PERMIT	18	$68,360	$2,060	.00%
OTHER	516	$6,058,444	$181,710	.05%
* TOTAL COUNTY *	1,765	$45,004,308	$1,350,072	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	667	$24,056,199	$721,578	.18%
MAPLETON	375	$14,105,985	$423,159	.11%
UTE	151	$2,397,289	$71,924	.02%
WHITING	122	$819,533	$24,580	.01%
BLENCOE	63	$544,347	$16,331	.00%
CASTANA	49	$639,488	$19,182	.00%
MOORHEAD	76	$2,028,110	$60,822	.02%
SOLDIER	84	$1,270,371	$38,116	.01%
TURIN	43	$289,655	$8,689	.00%
NON-PERMIT	13	$26,628	$805	.00%
OTHER	215	$2,212,168	$66,362	.02%
* TOTAL COUNTY *	1,858	$48,389,773	$1,451,548	.37%
MONROE COUNTY				
ALBIA*	762	$20,379,467	$611,333	.16%
LOVILIA	101	$482,258	$14,466	.00%
NON-PERMIT	12	$36,864	$1,113	.00%
OTHER	332	$5,537,281	$166,117	.04%
* TOTAL COUNTY *	1,207	$26,435,870	$793,029	.20%
MONTGOMERY COUNTY				
RED OAK*	1,129	$44,272,157	$1,327,874	.34%
VILLISCA	284	$4,253,646	$127,538	.03%
STANTON	155	$3,097,737	$92,934	.02%
ELLIOTT	101	$857,937	$25,740	.01%
NON-PERMIT	15	$44,562	$1,423	.00%
OTHER	281	$4,630,652	$138,928	.04%
* TOTAL COUNTY *	1,965	$57,156,691	$1,714,437	.44%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,506	$112,456,743	$3,373,151	.86%
WEST LIBERTY	395	$11,125,384	$333,420	.08%
WILTON	357	$19,947,455	$598,423	.15%
ATALISSA	62	$350,062	$10,505	.00%
CONESVILLE	43	$246,592	$7,399	.00%
NICHOLS	61	$1,947,788	$58,436	.01%
NON-PERMIT	44	$239,956	$7,246	.00%
OTHER	660	$12,365,057	$370,948	.09%
* TOTAL COUNTY *	4,128	$158,679,037	$4,759,528	1.21%
OBRIEN COUNTY				
SHELDON	934	$35,214,062	$1,056,382	.27%
HARTLEY	382	$10,833,942	$325,024	.08%
PAULLINA	380	$7,547,340	$226,417	.06%
PRIMGHAR*	232	$4,620,244	$138,597	.04%
SANBORN	295	$5,162,241	$154,879	.04%
SUTHERLAND	227	$2,764,264	$82,886	.02%
ARCHER	55	$739,385	$22,183	.01%
NON-PERMIT	7	$31,797	$958	.00%
OTHER	435	$4,599,210	$137,974	.04%
* TOTAL COUNTY *	2,947	$71,512,485	$2,145,300	.55%
OSCEOLA COUNTY				
SIBLEY*	610	$19,296,222	$578,802	.15%
ASHTON	113	$2,265,278	$67,959	.02%
OCHEYEDAN	151	$2,739,001	$82,094	.02%
HARRIS	50	$393,761	$11,804	.00%
MELVIN	109	$3,617,593	$108,533	.03%
NON-PERMIT	5	$27,566	$829	.00%
OTHER	254	$1,995,882	$59,874	.02%
* TOTAL COUNTY *	1,292	$30,335,303	$909,895	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	840	$34,053,347	$1,021,613	.26%
SHENANDOAH	1,163	$39,895,969	$1,196,858	.30%
ESSEX	162	$2,112,760	$63,381	.02%
COIN	51	$478,275	$14,346	.00%
COLLEGE SPRINGS	45	$605,166	$18,154	.00%
NON-PERMIT	14	$54,863	$1,774	.00%
OTHER	425	$8,782,141	$263,439	.07%
* TOTAL COUNTY *	2,700	$85,982,521	$2,579,565	.66%
PALO ALTO COUNTY				
EMMETSBURG*	694	$24,558,331	$736,710	.19%
GRAETTINGER	193	$2,660,983	$79,831	.02%
RUTHVEN	158	$3,284,209	$98,523	.03%
WEST BEND	193	$6,399,037	$191,977	.05%
AYRSHIRE	70	$872,948	$26,190	.01%
CYLINDER	43	$911,187	$27,336	.01%
MALLARD	94	$1,160,659	$34,820	.01%
NON-PERMIT	15	$23,327	$709	.00%
OTHER	284	$4,443,037	$133,291	.03%
* TOTAL COUNTY *	1,744	$44,313,718	$1,329,387	.34%
PLYMOUTH COUNTY				
LE MARS*	1,166	$48,912,505	$1,467,229	.37%
AKRON	269	$6,029,495	$180,878	.05%
KINGSLEY	324	$7,383,165	$221,471	.06%
REMSEN	356	$10,984,192	$329,448	.08%
MERRILL	160	$1,859,620	$55,789	.01%
BRUNSVILLE	45	$347,264	$10,419	.00%
HINTON	102	$2,753,677	$82,590	.02%
OYENS	43	$256,018	$7,678	.00%
WESTFIELD	40	$293,820	$8,814	.00%
NON-PERMIT	25	$178,627	$5,371	.00%
OTHER	511	$3,243,969	$97,308	.02%
* TOTAL COUNTY *	3,041	$82,242,352	$2,466,995	.63%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	197	$3,206,215	$96,183	.02%
LAURENS	453	$11,284,373	$338,517	.09%
POCAHONTAS*	521	$17,864,310	$535,518	.14%
GILMORE CITY	101	$2,530,736	$75,922	.02%
ROLFE	209	$3,440,744	$103,223	.03%
HAVELOCK	61	$846,464	$25,391	.01%
PALMER	86	$1,539,254	$46,179	.01%
VARINA	54	$243,822	$7,309	.00%
NON-PERMIT	22	$47,760	$1,442	.00%
OTHER	313	$3,043,496	$91,300	.02%
* TOTAL COUNTY *	2,017	$44,047,174	$1,320,984	.34%
POLK COUNTY				
DES MOINES*	23,464	$1,722,059,490	$51,660,586	13.13%
WEST DES MOINES	2,425	$152,000,211	$4,559,756	1.16%
URBANDALE	450	$26,782,541	$803,478	.20%
ALTOONA	558	$22,472,474	$674,147	.17%
ANKENY	1,360	$53,942,833	$1,617,934	.41%
CLIVE	83	$7,619,270	$228,580	.06%
GRIMES	239	$5,960,305	$178,804	.05%
MITCHELLVILLE	158	$1,601,556	$48,052	.01%
POLK CITY	174	$1,632,303	$48,966	.01%
BONDURANT	124	$1,674,026	$50,222	.01%
ELKHART	54	$689,560	$20,684	.01%
RUNNELLS	93	$1,315,985	$39,482	.01%
JOHNSTON	94	$2,399,970	$71,973	.02%
NON-PERMIT	399	$4,981,484	$149,670	.04%
OTHER	663	$15,552,385	$466,361	.12%
* TOTAL COUNTY *	30,338	$2,020,684,393	$60,618,695	15.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,078	$185,054,516	$5,551,332	1.41%
AVOCA	367	$13,848,109	$415,442	.11%
CARTER LAKE	189	$5,138,155	$154,143	.04%
OAKLAND	285	$6,960,163	$208,585	.05%
CARSON	128	$1,447,553	$43,432	.01%
NEOLA	164	$3,003,964	$90,121	.02%
WALNUT	165	$2,554,379	$76,628	.02%
CRESCENT	70	$1,439,692	$43,194	.01%
HANCOCK	58	$585,286	$17,547	.00%
MACEDONIA	71	$3,039,579	$91,192	.02%
MINDEN	122	$3,036,647	$91,097	.02%
TREYNOR	132	$1,972,128	$59,165	.02%
UNDERWOOD	119	$2,388,827	$71,668	.02%
NON-PERMIT	68	$153,384	$4,648	.00%
OTHER	1,319	$51,630,794	$1,548,770	.39%
* TOTAL COUNTY *	7,335	$282,253,176	$8,466,964	2.15%
POWESHIEK COUNTY				
GRINNELL	1,127	$47,577,767	$1,426,919	.36%
BROOKLYN	344	$10,726,372	$321,771	.08%
MONTEZUMA*	446	$10,001,633	$300,033	.08%
DEEP RIVER	99	$861,757	$25,854	.01%
MALCOM	65	$1,038,440	$31,157	.01%
NON-PERMIT	18	$39,827	$1,202	.00%
OTHER	568	$7,866,171	$235,938	.06%
* TOTAL COUNTY *	2,667	$78,111,967	$2,342,874	.60%
RINGGOLD COUNTY				
MOUNT AYR*	499	$14,218,695	$426,367	.11%
DIAGONAL	99	$862,803	$25,880	.01%
KELLERTON	73	$629,668	$18,896	.00%
TINGLEY	61	$648,214	$19,449	.00%
NON-PERMIT	4	$16,931	$510	.00%
OTHER	291	$3,427,247	$102,819	.03%
* TOTAL COUNTY *	1,027	$19,803,558	$593,921	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	621	$19,644,244	$589,335	.15%
LAKE VIEW	322	$7,371,738	$221,010	.06%
ODEBOLT	287	$7,154,213	$214,627	.05%
EARLY	160	$4,214,525	$126,396	.03%
SCHALLER	175	$4,578,881	$137,353	.03%
WALL LAKE	166	$4,254,459	$127,630	.03%
AUBURN	97	$1,238,409	$37,160	.01%
LYTTON	103	$1,857,430	$55,718	.01%
NEMAHA	46	$389,930	$11,700	.00%
NON-PERMIT	19	$84,027	$2,528	.00%
OTHER	346	$5,291,794	$158,730	.04%
* TOTAL COUNTY *	2,342	$56,079,650	$1,682,187	.43%
SCOTT COUNTY				
DAVENPORT*	8,867	$605,001,782	$18,146,920	4.61%
BETTENDORF	2,017	$139,669,022	$4,189,796	1.07%
BUFFALO	146	$1,880,072	$56,394	.01%
LE CLAIRE	226	$3,285,748	$98,566	.03%
BLUE GRASS	192	$4,969,555	$149,074	.04%
ELDRIDGE	311	$17,473,816	$524,121	.13%
PRINCETON	119	$2,253,947	$67,619	.02%
WALCOTT	237	$9,672,497	$290,142	.07%
DIXON	63	$782,902	$23,486	.01%
LONG GROVE	70	$545,956	$16,378	.00%
MCCAUSLAND	64	$616,167	$18,441	.00%
NEW LIBERTY	45	$110,837	$3,327	.00%
RIVERDALE	42	$996,824	$29,906	.01%
NON-PERMIT	240	$1,525,419	$46,025	.01%
OTHER	873	$18,773,489	$563,201	.14%
* TOTAL COUNTY *	13,512	$807,558,033	$24,223,396	6.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	1,060	$40,285,340	$1,208,267	.31%
ELK HORN	136	$3,643,677	$109,308	.03%
SHELBY	132	$1,398,804	$41,966	.01%
DEFIANCE	102	$1,099,747	$32,990	.01%
EARLING	154	$1,871,684	$56,157	.01%
IRWIN	138	$3,411,414	$102,349	.03%
PANAMA	89	$807,086	$24,212	.01%
PORTSMOUTH	55	$687,224	$20,619	.01%
WESTPHALIA	46	$546,445	$16,397	.00%
NON-PERMIT	19	$127,661	$3,930	.00%
OTHER	412	$5,567,491	$167,018	.04%
* TOTAL COUNTY *	2,343	$59,446,573	$1,783,213	.45%
SIOUX COUNTY				
HAWARDEN	547	$12,733,279	$381,772	.10%
ALTON	200	$4,976,370	$149,288	.04%
HULL	302	$6,979,070	$209,365	.05%
ORANGE CITY*	596	$24,644,380	$739,338	.19%
ROCK VALLEY	547	$19,132,263	$573,922	.15%
SIOUX CENTER	789	$31,599,914	$947,967	.24%
BOYDEN	133	$4,056,915	$121,693	.03%
HOSPERS	172	$3,267,133	$98,011	.02%
TRETON	156	$5,473,223	$164,176	.04%
GRANVILLE	86	$1,031,162	$30,935	.01%
MAURICE	63	$252,965	$7,591	.00%
NON-PERMIT	16	$119,996	$3,627	.00%
OTHER	666	$8,542,222	$256,271	.07%
* TOTAL COUNTY *	4,273	$122,808,892	$3,683,956	.94%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	3,470	$198,746,939	$5,962,056	1.52%
NEVADA*	757	$26,696,997	$800,856	.20%
STORY CITY	461	$15,275,718	$458,063	.12%
CAMBRIDGE	79	$647,081	$19,418	.00%
COLO	135	$1,330,264	$39,905	.01%
MAXWELL	133	$1,318,502	$39,533	.01%
ROLAND	138	$2,570,279	$77,108	.02%
SLATER	184	$5,518,736	$165,552	.04%
ZEARING	127	$1,481,695	$44,454	.01%
COLLINS	99	$906,361	$27,185	.01%
GILBERT	65	$470,432	$14,115	.00%
HUXLEY	171	$2,483,676	$74,494	.02%
MCCALLSBURG	78	$604,514	$18,137	.00%
NON-PERMIT	82	$106,140	$3,223	.00%
OTHER	690	$7,587,973	$227,222	.06%
* TOTAL COUNTY *	6,669	$265,745,307	$7,971,321	2.03%
TAMA COUNTY				
TAMA	524	$21,665,982	$649,886	.17%
DYSART	271	$4,960,303	$148,799	.04%
TOLEDO*	427	$20,578,667	$617,347	.16%
TRAER	410	$10,879,956	$326,233	.08%
GARWIN	110	$1,023,497	$30,703	.01%
GLADBROOK	240	$4,879,507	$146,389	.04%
CHELSEA	115	$2,547,187	$76,419	.02%
CLUTIER	54	$504,319	$15,054	.00%
ELBERON	45	$439,957	$13,199	.00%
LINCOLN	44	$2,565,023	$76,811	.02%
NON-PERMIT	15	$28,195	$854	.00%
OTHER	465	$3,255,849	$97,675	.02%
* TOTAL COUNTY *	2,720	$73,328,442	$2,199,369	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	441	$8,089,771	$242,480	.06%
LENOX	301	$8,849,853	$265,456	.07%
CLEARFIELD	131	$1,492,836	$44,787	.01%
NEW MARKET	112	$742,349	$22,270	.01%
BLOCKTON	56	$550,500	$16,516	.00%
GRAVITY	41	$157,776	$4,732	.00%
SHARPSBURG	53	$90,626	$2,718	.00%
NON-PERMIT	4	$5,765	$176	.00%
OTHER	321	$1,999,574	$59,983	.02%
* TOTAL COUNTY *	1,460	$21,979,050	$659,118	.17%
UNION COUNTY				
CRESTON*	1,292	$51,703,130	$1,551,019	.39%
AFTON	199	$4,086,805	$122,603	.03%
LORIMOR	83	$762,391	$22,868	.01%
NON-PERMIT	9	$49,197	$1,478	.00%
OTHER	307	$1,158,001	$34,738	.01%
* TOTAL COUNTY *	1,890	$57,759,524	$1,732,706	.44%
VAN BUREN COUNTY				
KEOSAUQUA*	250	$5,643,588	$169,114	.04%
BONAPARTE	105	$1,666,846	$49,999	.01%
FARMINGTON	211	$2,575,997	$77,283	.02%
MILTON	112	$1,273,045	$38,190	.01%
BIRMINGHAM	80	$729,895	$21,898	.01%
CANTRIL	95	$903,752	$27,103	.01%
STOCKPORT	90	$1,252,324	$37,568	.01%
NON-PERMIT	10	$30,165	$910	.00%
OTHER	499	$4,982,937	$149,482	.04%
* TOTAL COUNTY *	1,452	$19,058,549	$571,547	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	3,196	$137,761,575	$4,130,880	1.05%
ELDON	201	$3,256,549	$97,542	.02%
EDDYVILLE	157	$1,458,366	$43,752	.01%
AGENCY	131	$1,074,644	$32,240	.01%
BLAKESBURG	70	$561,634	$16,845	.00%
NON-PERMIT	63	$270,186	$8,182	.00%
OTHER	706	$7,869,607	$236,082	.06%
* TOTAL COUNTY *	4,524	$152,252,561	$4,565,523	1.16%
WARREN COUNTY				
INDIANOLA*	1,163	$41,696,281	$1,250,771	.32%
CARLISLE	327	$5,910,338	$177,318	.05%
NORWALK	215	$3,742,714	$112,283	.03%
MILO	89	$1,216,110	$36,487	.01%
CUMMING	40	$95,179	$2,855	.00%
HARTFORD	43	$435,163	$13,054	.00%
LACONA	98	$1,429,132	$42,793	.01%
MARTENSDALE	61	$414,007	$12,418	.00%
NEW VIRGINIA	81	$1,160,425	$34,812	.01%
NON-PERMIT	25	$122,192	$3,676	.00%
OTHER	745	$11,021,315	$330,618	.08%
* TOTAL COUNTY *	2,887	$67,242,856	$2,017,085	.51%
WASHINGTON COUNTY				
WASHINGTON*	1,225	$51,240,952	$1,537,143	.39%
KALONA	422	$14,602,259	$438,056	.11%
BRIGHTON	135	$1,365,847	$40,977	.01%
RIVERSIDE	165	$2,028,163	$60,847	.02%
WELLMAN	272	$7,643,933	$229,313	.06%
AINSWORTH	94	$1,235,446	$37,062	.01%
CRAWFORDSVILLE	90	$732,073	$21,960	.01%
WEST CHESTER	56	$526,561	$15,796	.00%
NON-PERMIT	17	$97,529	$3,003	.00%
OTHER	610	$8,709,953	$261,225	.07%
* TOTAL COUNTY *	3,086	$88,182,716	$2,645,472	.67%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	469	$12,172,692	$365,163	.09%
SEYMOUR	204	$2,085,233	$62,558	.02%
ALLERTON	139	$1,097,573	$32,931	.01%
HUMESTON	207	$4,368,551	$131,055	.03%
LINEVILLE	56	$584,618	$17,540	.00%
PROMISE CITY	46	$471,251	$14,135	.00%
NON-PERMIT	9	$131,197	$3,940	.00%
OTHER	332	$2,159,574	$64,773	.02%
* TOTAL COUNTY *	1,462	$23,070,689	$692,095	.18%
WEBSTER COUNTY				
FT DODGE*	3,590	$204,464,805	$6,133,855	1.56%
GOWRIE	281	$6,348,679	$190,060	.05%
DAYTON	218	$5,136,886	$154,109	.04%
LEHIGH	94	$2,880,011	$86,370	.02%
OTHO	42	$134,522	$4,036	.00%
BADGER	81	$1,321,085	$39,629	.01%
CALLENDAR	80	$1,193,671	$35,812	.01%
CLARE	41	$593,992	$17,823	.00%
DUNCOMBE	79	$802,026	$24,062	.01%
HARCOURT	70	$2,832,817	$84,986	.02%
MOORLAND	59	$845,866	$25,376	.01%
VINCENT	64	$1,699,961	$51,001	.01%
NON-PERMIT	50	$303,919	$9,178	.00%
OTHER	946	$25,672,738	$770,183	.20%
* TOTAL COUNTY *	5,695	$254,230,978	$7,626,480	1.94%
WINNEBAGO COUNTY				
FOREST CITY*	598	$19,497,677	$584,785	.15%
BUFFALO CENTER	305	$7,353,874	$220,380	.06%
LAKE MILLS	480	$11,341,601	$340,171	.09%
THOMPSON	149	$3,747,071	$112,414	.03%
LELAND	55	$119,555	$3,584	.00%
RAKE	85	$1,477,847	$44,338	.01%
NON-PERMIT	12	$19,230	$601	.00%
OTHER	329	$4,925,868	$147,782	.04%
* TOTAL COUNTY *	2,013	$48,482,723	$1,454,055	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,201	$45,431,839	$1,362,668	.35%
CALMAR	231	$4,969,610	$149,091	.04%
OSSIAN	237	$3,433,974	$103,025	.03%
FT. ATKINSON	142	$4,878,488	$146,356	.04%
RIDGEWAY	73	$786,966	$23,608	.01%
SPILLVILLE	102	$1,311,226	$39,294	.01%
NON-PERMIT	38	$92,285	$2,802	.00%
OTHER	708	$10,545,571	$316,327	.08%
* TOTAL COUNTY *	2,732	$71,449,959	$2,143,171	.54%
WOODBURY COUNTY				
SIOUX CITY*	7,734	$467,827,890	$14,034,614	3.57%
MOVILLE	248	$7,783,394	$233,430	.06%
ANTHON	211	$5,826,596	$174,786	.04%
CORRECTIONVILLE	259	$3,231,071	$96,932	.02%
DANBURY	136	$2,048,099	$61,407	.02%
SERGEANT BLUFF	219	$3,432,306	$102,976	.03%
SLOAN	179	$3,652,031	$109,562	.03%
CUSHING	91	$812,136	$24,364	.01%
HORNICK	59	$1,270,432	$38,080	.01%
LAWTON	111	$1,309,303	$39,278	.01%
OTO	45	$326,364	$9,792	.00%
PIERSON	101	$1,679,877	$50,393	.01%
SALIX	75	$943,747	$28,313	.01%
SMITHLAND	73	$603,380	$18,098	.00%
NON-PERMIT	149	$1,257,216	$37,787	.01%
OTHER	421	$4,605,410	$138,164	.04%
* TOTAL COUNTY *	10,111	$506,609,252	$15,197,976	3.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	220	$3,640,794	$109,221	.03%
NORTHWOOD*	358	$14,963,733	$448,784	.11%
FERTILE	72	$815,391	$24,462	.01%
GRAFTON	96	$1,460,362	$43,809	.01%
HANLONTOWN	67	$1,417,165	$42,521	.01%
JOICE	50	$375,384	$11,260	.00%
KENSETT	69	$1,961,337	$58,824	.01%
NON-PERMIT	11	$18,729	$569	.00%
OTHER	265	$3,961,449	$118,848	.03%
* TOTAL COUNTY *	1,208	$28,614,344	$858,298	.22%
WRIGHT COUNTY				
CLARION*	662	$19,699,663	$590,872	.15%
EAGLE GROVE	621	$18,365,219	$550,950	.14%
BELMOND	512	$17,995,792	$539,790	.14%
DOWS	183	$2,975,942	$89,272	.02%
GOLDFIELD	169	$5,086,069	$152,581	.04%
ROWAN	70	$1,565,079	$46,950	.01%
WOOLSTOCK	50	$4,652,157	$139,564	.04%
NON-PERMIT	18	$68,127	$2,054	.00%
OTHER	382	$3,920,733	$117,578	.03%
* TOTAL COUNTY *	2,667	$74,328,781	$2,229,611	.57%
* LATE FILERS *	26,302	$216,813,221	$6,502,949	1.65%
** GRAND TOTAL **	369,388	$13,112,406,928	$393,327,019	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	252	$929,713
* TOTAL *	252	$929,713

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$66,403
BLDG. MTL.	88	$151,636
GEN. MDSE.	29	$30,582
FOOD	28	$26,635
MOTOR VEH.	153	$94,815
APPAREL	27	$19,121
HOME FURN.	45	$13,635
EAT DRINK	102	$96,961
SPECIALTY	187	$67,252
SERVICES	462	$89,723
WHOLESALE	160	$329,643
MISC.	212	$192,968
* TOTAL *	1,532	$1,179,374

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	23	$30,956
GEN. MDSE.		
FOOD	29	$24,948
MOTOR VEH.	81	$52,359
APPAREL		
HOME FURN.	28	$12,598
EAT DRINK	81	$35,816
SPECIALTY	145	$43,005
SERVICES	278	$38,808
WHOLESALE	109	$155,100
MISC.	121	$131,733
* TOTAL *	895	$525,323

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$73,761	54	$201,429	78	$275,190
BLDG. MTL.			71	$95,090	71	$95,090
GEN. MDSE.	28	$79,656	30	$21,844	58	$101,500
FOOD	20	$57,322	46	$27,247	66	$84,569
MOTOR VEH.	80	$54,410	105	$45,333	185	$99,743
APPAREL	28	$25,059	33	$13,187	61	$38,246
HOME FURN.	33	$20,148	37	$20,406	70	$40,554
EAT DRINK	60	$30,542	138	$76,240	198	$106,782
SPECIALTY	78	$52,766	173	$28,814	251	$81,580
SERVICES	291	$61,471	411	$96,178	702	$157,649
WHOLESALE	47	$112,909	133	$161,029	180	$273,938
MISC.	111	$65,594	212	$159,602	323	$225,196
* TOTAL *	800	$633,638	1,443	$946,399	2,243	$1,580,037

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$199,404	48	$71,088	69	$270,492
BLDG. MTL.	49	$108,977	35	$54,615	84	$163,592
GEN. MDSE.	44	$201,232	20	$3,919	64	$205,151
FOOD	42	$82,805	36	$5,261	78	$88,066
MOTOR VEH.	147	$131,909	84	$12,350	231	$144,259
APPAREL	41	$48,791			41	$48,791
HOME FURN.	52	$41,802			52	$41,802
EAT DRINK	81	$86,301	91	$21,468	172	$107,769
SPECIALTY	203	$99,196	175	$17,418	378	$116,614
SERVICES	307	$79,758	284	$26,600	591	$106,358
WHOLESALE	99	$139,206	74	$94,626	173	$233,832
MISC.	138	$116,511	187	$29,551	325	$146,062
* TOTAL *	1,224	$1,335,892	1,034	$336,896	2,258	$1,672,788

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$129,670	28	$11,256	52	$140,926
BLDG. MTL.	44	$60,158	31	$18,837	75	$78,995
GEN. MDSE.						
FOOD	20	$36,672	24	$10,198	44	$46,870
MOTOR VEH.	35	$37,857	41	$20,759	76	$58,616
APPAREL	27	$19,143			27	$19,143
HOME FURN.	39	$49,787	20	$7,579	59	$57,366
EAT DRINK	37	$31,549	70	$27,010	107	$58,559
SPECIALTY	80	$50,706	106	$4,944	186	$55,650
SERVICES	195	$60,076	180	$26,036	375	$86,112
WHOLESALE	59	$218,977	97	$68,539	156	$287,516
MISC.	112	$76,125	123	$16,225	235	$92,350
* TOTAL *	672	$770,720	720	$211,383	1,392	$982,103

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					76	$72,520
BLDG. MTL.			32	$100,642	91	$131,399
GEN. MDSE.			24	$53,263		
FOOD					49	$24,440
MOTOR VEH.	41	$64,501	85	$66,811	127	$73,386
APPAREL	25	$28,393	26	$40,552		
HOME FURN.	23	$11,123	33	$52,300	51	$20,740
EAT DRINK	52	$28,887	67	$66,264	125	$50,531
SPECIALTY	44	$21,845	114	$54,149	211	$129,430
SERVICES	175	$54,310	201	$60,420	464	$66,106
WHOLESALE	46	$34,146	70	$205,344	189	$251,185
MISC.	104	$184,854	135	$309,404	236	$37,531
* TOTAL *	510	$428,059	787	$1,009,149	1,619	$857,269

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$72,520
BLDG. MTL.	123	$232,041
GEN. MDSE.	24	$53,263
FOOD	49	$24,440
MOTOR VEH.	253	$204,698
APPAREL	51	$68,945
HOME FURN.	107	$84,163
EAT DRINK	244	$145,682
SPECIALTY	369	$205,424
SERVICES	840	$180,836
WHOLESALE	305	$497,676
MISC.	475	$531,789
* TOTAL *	2,916	$2,294,477

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	65	$1,727,196	34	$561,322		
BLDG. MTL.	232	$822,342	94	$290,472		
GEN. MDSE.	88	$2,186,344	42	$462,828		
FOOD	198	$548,046	116	$288,461		
MOTOR VEH.	622	$802,807	244	$287,954	21	$4,405
APPAREL	224	$407,165	169	$318,899		
HOME FURN.	367	$829,587	153	$213,337		
EAT DRINK	593	$987,852	261	$499,697	46	$39,484
SPECIALTY	1,576	$1,153,549	802	$472,813	97	$34,109
SERVICES	2,105	$1,636,518	863	$472,841	99	$29,562
WHOLESALE	660	$1,810,247	183	$286,458		
MISC.	827	$1,210,104	317	$441,976	88	$67,282
* TOTAL *	7,557	$14,121,757	3,278	$4,597,058	351	$174,842

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$99,886	150	$2,388,404
BLDG. MTL.	65	$119,381	391	$1,232,195
GEN. MDSE.	22	$17,517	152	$2,666,689
FOOD	40	$50,677	354	$887,184
MOTOR VEH.	122	$48,260	1,009	$1,143,426
APPAREL			393	$726,064
HOME FURN.	52	$16,053	572	$1,058,977
EAT DRINK	114	$62,730	1,014	$1,589,763
SPECIALTY	263	$42,168	2,738	$1,702,639
SERVICES	461	$88,461	3,528	$2,227,382
WHOLESALE	152	$220,830	995	$2,317,535
MISC.	404	$96,614	1,636	$1,815,976
* TOTAL *	1,746	$862,577	12,932	$19,756,234

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$281,623	62	$128,766	83	$410,389
BLDG. MTL.	56	$103,881	49	$48,554	105	$152,435
GEN. MDSE.	44	$183,867			44	$183,867
FOOD	37	$88,927	38	$30,788	75	$119,715
MOTOR VEH.	146	$163,636	89	$26,855	235	$190,491
APPAREL	52	$62,041			52	$62,041
HOME FURN.	60	$141,961	37	$38,880	97	$180,841
EAT DRINK	143	$144,665	75	$25,804	218	$170,469
SPECIALTY	317	$136,702	232	$24,530	549	$161,232
SERVICES	508	$143,751	350	$41,325	858	$185,076
WHOLESALE	122	$142,561	147	$190,308	269	$332,869
MISC.	193	$271,003	251	$169,159	444	$440,162
* TOTAL *	1,699	$1,864,618	1,330	$724,969	3,029	$2,589,587

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$155,376	82	$115,802	102	$271,178
BLDG. MTL.	40	$101,098	119	$158,766	159	$259,864
GEN. MDSE.	28	$126,788	28	$19,143	56	$145,931
FOOD	20	$88,160	62	$37,860	82	$126,020
MOTOR VEH.	107	$120,096	145	$136,320	252	$256,416
APPAREL	69	$68,056	35	$8,343	104	$76,399
HOME FURN.	56	$51,486	42	$18,029	98	$69,515
EAT DRINK	76	$81,696	100	$78,048	176	$159,744
SPECIALTY	204	$123,204	355	$56,572	559	$179,776
SERVICES	327	$227,863	559	$149,529	886	$377,392
WHOLESALE	89	$289,725	211	$281,910	300	$571,635
MISC.	142	$133,710	298	$75,641	440	$209,351
* TOTAL *	1,178	$1,567,258	2,036	$1,135,963	3,214	$2,703,221

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$45,079	59	$45,079
BLDG. MTL.	42	$88,041	83	$117,390	125	$205,431
GEN. MDSE.						
FOOD			67	$31,304	67	$31,304
MOTOR VEH.	76	$84,885	134	$112,511	210	$197,396
APPAREL	36	$31,826			36	$31,826
HOME FURN.	31	$21,889	60	$21,825	91	$43,714
EAT DRINK	93	$84,055	133	$68,097	226	$152,152
SPECIALTY	164	$94,597	277	$26,215	441	$120,812
SERVICES	270	$62,310	517	$81,627	787	$143,937
WHOLESALE	105	$248,690	265	$307,009	370	$555,699
MISC.	155	$457,988	264	$93,516	419	$551,504
* TOTAL *	972	$1,174,281	1,859	$904,573	2,831	$2,078,854

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$240,730	84	$93,809	121	$334,539
BLDG. MTL.	62	$116,791	80	$251,432	142	$368,223
GEN. MDSE.	35	$201,077	25	$14,996	60	$216,073
FOOD	31	$95,047	35	$15,241	66	$110,288
MOTOR VEH.	134	$161,495	123	$53,993	257	$215,488
APPAREL	64	$124,853	27	$7,855	91	$132,708
HOME FURN.	98	$107,795	37	$56,852	135	$164,647
EAT DRINK	114	$150,139	127	$63,139	241	$213,278
SPECIALTY	220	$194,539	226	$37,279	446	$231,818
SERVICES	420	$168,652	426	$68,502	846	$237,154
WHOLESALE	155	$335,356	212	$429,265	367	$764,621
MISC.	203	$187,184	290	$80,319	493	$267,503
* TOTAL *	1,573	$2,083,658	1,692	$1,172,682	3,265	$3,256,340

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	118	$266,511
BLDG. MTL.	127	$203,202
GEN. MDSE.	39	$48,634
FOOD	88	$44,994
MOTOR VEH.	203	$188,394
APPAREL	39	$17,852
HOME FURN.	102	$37,655
EAT DRINK	164	$86,393
SPECIALTY	348	$79,735
SERVICES	784	$169,747
WHOLESALE	221	$327,573
MISC.	372	$90,426
* TOTAL *	2,605	$1,561,116

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	64	$222,144
BLDG. MTL.	106	$134,176
GEN. MDSE.	36	$24,996
FOOD	59	$52,905
MOTOR VEH.	159	$95,025
APPAREL	50	$43,623
HOME FURN.	90	$50,506
EAT DRINK	116	$75,279
SPECIALTY	282	$90,038
SERVICES	617	$184,265
WHOLESALE	248	$515,637
MISC.	269	$40,195
* TOTAL *	2,096	$1,528,789

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$226,083	104	$96,120	134	$322,203
BLDG. MTL.	60	$249,330	78	$114,037	138	$363,367
GEN. MDSE.	40	$325,205	40	$24,655	80	$349,860
FOOD	28	$101,165	49	$21,208	77	$122,373
MOTOR VEH.	99	$129,004	152	$114,011	251	$243,015
APPAREL	66	$92,628			66	$92,628
HOME FURN.	67	$149,084	38	$54,115	105	$203,199
EAT DRINK	114	$172,554	148	$83,479	262	$256,033
SPECIALTY	217	$190,383	222	$47,753	439	$238,136
SERVICES	466	$226,430	460	$121,382	926	$347,812
WHOLESALE	184	$394,922	247	$397,592	431	$792,514
MISC.	148	$32,221	238	$169,291	386	$201,512
* TOTAL *	1,519	$2,289,009	1,776	$1,243,643	3,295	$3,532,652

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			83	$61,988	83	$61,988
BLDG. MTL.	52	$185,944	61	$47,062	113	$233,006
GEN. MDSE.	40	$231,888	29	$10,657	69	$242,545
FOOD	40	$94,189	31	$29,168	71	$123,357
MOTOR VEH.	145	$107,385	106	$53,981	251	$161,366
APPAREL	62	$68,611	20	$10,416	82	$79,027
HOME FURN.	67	$54,506	49	$16,020	116	$70,526
EAT DRINK	87	$99,953	119	$65,512	206	$165,465
SPECIALTY	209	$127,935	193	$39,881	402	$167,816
SERVICES	356	$118,416	443	$133,487	799	$251,903
WHOLESALE	118	$322,158	191	$215,845	309	$538,003
MISC.	178	$313,477	235	$57,532	413	$371,009
* TOTAL *	1,354	$1,724,462	1,560	$741,549	2,914	$2,466,011

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			73	$58,838	73	$58,838
BLDG. MTL.	23	$44,038	56	$60,191	79	$104,229
GEN. MDSE.			31	$23,657	31	$23,657
FOOD	24	$37,353	31	$24,406	55	$61,759
MOTOR VEH.	55	$66,414	170	$112,781	225	$179,195
APPAREL	32	$35,599			32	$35,599
HOME FURN.	25	$33,264	73	$21,484	98	$54,748
EAT DRINK	36	$21,583	134	$117,476	170	$139,059
SPECIALTY	148	$43,330	325	$45,524	473	$88,854
SERVICES	183	$39,545	660	$105,577	843	$145,122
WHOLESALE	76	$185,844	213	$414,061	289	$599,905
MISC.	125	$213,737	360	$161,359	485	$375,096
* TOTAL *	727	$720,707	2,126	$1,145,354	2,853	$1,866,061

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$627,284	21	$120,392	41	$14,601
BLDG. MTL.	101	$316,187	33	$113,201	39	$109,730
GEN. MDSE.	47	$1,128,220	23	$37,789		
FOOD	73	$233,865			34	$13,312
MOTOR VEH.	345	$303,443	117	$113,895	71	$25,629
APPAREL	138	$268,815	47	$42,332		
HOME FURN.	136	$211,340	63	$33,911		
EAT DRINK	336	$422,441	109	$135,979	89	$90,991
SPECIALTY	678	$466,573	207	$90,371	173	$60,190
SERVICES	1,040	$748,699	337	$167,880	282	$46,213
WHOLESALE	325	$706,946	79	$68,450	180	$103,106
MISC.	414	$230,997	147	$182,232	246	$92,042
* TOTAL *	3,674	$5,664,810	1,183	$1,106,432	1,155	$555,814

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	103	$762,277
BLDG. MTL.	173	$539,118
GEN. MDSE.	70	$1,166,009
FOOD	107	$247,177
MOTOR VEH.	532	$442,967
APPAREL	185	$311,147
HOME FURN.	199	$245,251
EAT DRINK	534	$649,411
SPECIALTY	1,058	$617,134
SERVICES	1,659	$962,792
WHOLESALE	584	$878,502
MISC.	807	$505,271
* TOTAL *	6,012	$7,327,056

CHEROKEE CLASS	CHEROKEE* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	21	$208,306	61	$39,540	82	$247,846
BLDG. MTL.	42	$65,814	29	$122,512	71	$188,326
GEN. MDSE.	27	$189,859			27	$189,859
FOOD	30	$91,578			30	$91,578
MOTOR VEH.	95	$124,580	72	$48,904	167	$173,484
APPAREL	59	$84,493			59	$84,493
HOME FURN.	54	$73,663			54	$73,663
EAT DRINK	73	$84,524	69	$38,232	142	$122,756
SPECIALTY	181	$114,881	188	$38,834	369	$153,715
SERVICES	332	$96,910	386	$99,306	718	$196,216
WHOLESALE	95	$142,766	157	$117,874	252	$260,640
MISC.	157	$159,423	282	$99,407	439	$258,830
* TOTAL *	1,166	$1,436,797	1,244	$604,609	2,410	$2,041,406

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			64	$46,281	64	$46,281
BLDG. MTL.	30	$110,393	65	$66,997	95	$177,390
GEN. MDSE.	24	$50,771	20	$6,676	44	$57,447
FOOD			43	$16,774	43	$16,774
MOTOR VEH.	106	$124,237	93	$69,912	199	$194,149
APPAREL	30	$23,777			30	$23,777
HOME FURN.	22	$17,954	25	$11,137	47	$29,091
EAT DRINK	44	$40,873	96	$57,139	140	$98,012
SPECIALTY	110	$61,676	188	$14,471	298	$76,147
SERVICES	195	$89,855	362	$65,255	557	$155,110
WHOLESALE	60	$266,395	190	$293,678	250	$560,073
MISC.	122	$178,861	224	$123,135	346	$301,996
* TOTAL *	743	$964,792	1,370	$771,455	2,113	$1,736,247

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	28	$107,111			28	$107,111
GEN. MDSE.						
FOOD	27	$53,698			27	$53,698
MOTOR VEH.	78	$47,415	39	$3,304	117	$50,719
APPAREL	31	$22,638			31	$22,638
HOME FURN.	36	$21,583			36	$21,583
EAT DRINK	51	$53,566			51	$53,566
SPECIALTY	157	$46,329	67	$10,725	224	$57,054
SERVICES	262	$63,456	112	$22,069	374	$85,525
WHOLESALE	86	$206,539	57	$27,466	143	$234,005
MISC.	107	$315,414	104	$33,721	211	$349,135
* TOTAL *	863	$937,749	379	$97,285	1,242	$1,035,034

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

CLAY CLASS	SPENCER* NO. OF BUS.	SPENCER* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	29	$249,571	74	$62,919	103	$312,490
BLDG. MTL.	91	$243,429	65	$51,989	156	$295,418
GEN. MDSE.	48	$341,958			48	$341,958
FOOD	41	$120,520	31	$7,259	72	$127,779
MOTOR VEH.	108	$249,399	81	$26,190	189	$275,589
APPAREL	87	$137,689			87	$137,689
HOME FURN.	113	$139,877	28	$9,787	141	$149,664
EAT DRINK	139	$208,057	67	$20,846	206	$228,903
SPECIALTY	332	$243,480	155	$11,823	487	$255,303
SERVICES	551	$277,593	280	$19,595	831	$297,188
WHOLESALE	198	$497,443	156	$386,610	354	$884,053
MISC.	210	$142,467	173	$47,376	383	$189,843
* TOTAL *	1,947	$2,851,483	1,110	$644,394	3,057	$3,495,877

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	136	$189,502
BLDG. MTL.	157	$312,537
GEN. MDSE.	55	$47,916
FOOD	110	$75,802
MOTOR VEH.	247	$188,609
APPAREL	37	$38,549
HOME FURN.	69	$61,014
EAT DRINK	225	$137,175
SPECIALTY	397	$111,292
SERVICES	849	$155,867
WHOLESALE	363	$821,807
MISC.	349	$89,961
* TOTAL *	2,994	$2,230,031

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

CLINTON CLASS	CLINTON* NO. OF BUS.	 COMPUTED TAX	DE WITT NO. OF BUS.	 COMPUTED TAX	CAMANCHE NO. OF BUS.	 COMPUTED TAX
UTILITIES	40	$619,394				
BLDG. MTL.	88	$260,475	26	$56,701		
GEN. MDSE.	49	$844,584				
FOOD	105	$304,958				
MOTOR VEH.	236	$440,836	63	$32,998	25	$15,395
APPAREL	85	$101,414				
HOME FURN.	173	$296,297	35	$36,273		
EAT DRINK	355	$469,858	60	$46,295	40	$36,723
SPECIALTY	574	$687,135	67	$59,101	78	$6,038
SERVICES	1,088	$429,102	222	$37,932	142	$39,453
WHOLESALE	219	$306,635	96	$186,019		
MISC.	372	$263,890	136	$337,333	92	$58,003
* TOTAL *	3,384	$5,024,578	705	$792,652	377	$155,612

CLINTON CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	89	$41,686	129	$661,080
BLDG. MTL.	47	$39,895	161	$357,071
GEN. MDSE.			49	$844,584
FOOD	40	$13,703	145	$318,661
MOTOR VEH.	110	$82,355	434	$571,584
APPAREL			85	$101,414
HOME FURN.	27	$31,732	235	$364,302
EAT DRINK	149	$57,876	604	$610,752
SPECIALTY	208	$13,274	927	$765,548
SERVICES	542	$150,695	1,994	$657,182
WHOLESALE	181	$223,488	496	$716,142
MISC.	284	$39,615	884	$698,841
* TOTAL *	1,677	$694,319	6,143	$6,667,161

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

CRAWFORD CLASS	DENISON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$174,118	72	$78,476	95	$252,594
BLDG. MTL.	55	$165,180	55	$64,902	110	$230,082
GEN. MDSE.	35	$186,978			35	$186,978
FOOD	23	$69,118	59	$21,819	82	$90,937
MOTOR VEH.	106	$124,797	132	$95,434	238	$220,231
APPAREL	58	$64,391			58	$64,391
HOME FURN.	66	$55,324	33	$753	99	$56,077
EAT DRINK	109	$119,342	127	$55,478	236	$174,820
SPECIALTY	156	$95,079	177	$30,583	333	$125,662
SERVICES	270	$85,206	500	$92,361	770	$177,567
WHOLESALE	84	$183,730	192	$174,086	276	$357,816
MISC.	163	$71,791	187	$61,284	350	$133,075
* TOTAL *	1,148	$1,395,054	1,534	$675,176	2,682	$2,070,230

DALLAS CLASS	PERRY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			124	$288,898	124	$288,898
BLDG. MTL.	29	$70,721	121	$161,668	150	$232,389
GEN. MDSE.	33	$175,333	32	$45,848	65	$221,181
FOOD			62	$51,967	62	$51,967
MOTOR VEH.	116	$123,683	250	$127,124	366	$250,807
APPAREL	44	$56,374	24	$10,009	68	$66,383
HOME FURN.	32	$30,230	67	$26,432	99	$56,662
EAT DRINK	67	$51,434	148	$87,516	215	$138,950
SPECIALTY	114	$66,019	396	$112,581	510	$178,600
SERVICES	397	$162,837	828	$186,954	1,225	$349,791
WHOLESALE	91	$141,369	289	$527,288	380	$668,657
MISC.	164	$301,699	321	$184,623	485	$486,322
* TOTAL *	1,087	$1,179,699	2,662	$1,810,901	3,749	$2,990,600

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			42	$16,037	42	$16,037
GEN. MDSE.						
FOOD			21	$4,644	21	$4,644
MOTOR VEH.	68	$57,552	30	$4,796	98	$62,348
APPAREL	29	$23,786			29	$23,786
HOME FURN.						
EAT DRINK	46	$37,072	21	$6,138	67	$43,210
SPECIALTY	85	$44,917	128	$18,605	213	$63,522
SERVICES	214	$58,562	132	$17,250	346	$75,812
WHOLESALE	29	$72,881	96	$82,509	125	$155,390
MISC.	172	$288,235	144	$16,874	316	$305,109
* TOTAL *	643	$583,005	614	$165,853	1,257	$749,858

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$63,536	40	$63,536
BLDG. MTL.			43	$36,980	43	$36,980
GEN. MDSE.			36	$37,912	36	$37,912
FOOD						
MOTOR VEH.	34	$22,693	99	$21,738	133	$44,431
APPAREL			22	$11,682	22	$11,682
HOME FURN.			44	$25,146	44	$25,146
EAT DRINK	27	$23,577	63	$25,813	90	$49,390
SPECIALTY	55	$13,111	152	$29,591	207	$42,702
SERVICES	85	$8,804	225	$30,426	310	$39,230
WHOLESALE	24	$60,057	120	$87,900	144	$147,957
MISC.	87	$96,063	90	$36,579	177	$132,642
* TOTAL *	312	$224,305	934	$407,303	1,246	$631,608

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			55	$26,411	55	$26,411
BLDG. MTL.	45	$222,797	55	$109,489	100	$332,286
GEN. MDSE.	24	$117,824			24	$117,824
FOOD			49	$26,874	49	$26,874
MOTOR VEH.	96	$167,528	65	$22,622	161	$190,150
APPAREL	37	$44,296			37	$44,296
HOME FURN.	28	$15,263	40	$19,408	68	$34,671
EAT DRINK	59	$49,573	89	$39,235	148	$88,808
SPECIALTY	128	$84,448	126	$42,310	254	$126,758
SERVICES	242	$51,053	330	$51,780	572	$102,833
WHOLESALE	77	$191,421	195	$233,022	272	$424,443
MISC.	152	$343,657	191	$60,366	343	$404,023
* TOTAL *	888	$1,287,860	1,195	$631,517	2,083	$1,919,377

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$765,803				
BLDG. MTL.	83	$239,777			36	$41,132
GEN. MDSE.	41	$642,901				
FOOD	158	$252,849			21	$20,847
MOTOR VEH.	229	$279,275	27	$44,418	126	$63,815
APPAREL	78	$158,499	71	$156,074		
HOME FURN.	182	$269,146	22	$35,304	42	$24,530
EAT DRINK	280	$410,065	48	$29,023	49	$46,796
SPECIALTY	546	$314,817	99	$141,125	200	$21,616
SERVICES	865	$523,004	130	$60,820	252	$48,765
WHOLESALE	261	$574,679	48	$124,403	125	$188,258
MISC.	355	$292,085	93	$587,452	275	$111,581
* TOTAL *	3,116	$4,722,900	538	$1,178,619	1,126	$567,340

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$765,803
BLDG. MTL.	119	$280,909
GEN. MDSE.	41	$642,901
FOOD	179	$273,696
MOTOR VEH.	382	$387,508
APPAREL	149	$314,573
HOME FURN.	246	$328,980
EAT DRINK	377	$485,874
SPECIALTY	845	$477,558
SERVICES	1,247	$632,589
WHOLESALE	434	$887,350
MISC.	723	$991,118
* TOTAL *	4,780	$6,468,859

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$137,428	91	$150,353	111	$287,781
BLDG. MTL.	32	$48,464	47	$49,664	79	$98,128
GEN. MDSE.						
FOOD			33	$18,284	33	$18,284
MOTOR VEH.	67	$76,432	141	$130,922	208	$207,354
APPAREL	45	$85,796	42	$21,316	87	$107,112
HOME FURN.	45	$57,151	72	$37,266	117	$94,417
EAT DRINK	57	$49,090	214	$208,636	271	$257,726
SPECIALTY	155	$234,773	325	$94,250	480	$329,023
SERVICES	256	$98,540	599	$181,149	855	$279,689
WHOLESALE	55	$49,466	125	$162,168	180	$211,634
MISC.	108	$125,292	295	$71,682	403	$196,974
* TOTAL *	840	$962,432	1,984	$1,125,690	2,824	$2,088,122

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

DUBUQUE CLASS	DUBUQUE* NO. OF BUS.	DUBUQUE* COMPUTED TAX	DYERSVILLE NO. OF BUS.	DYERSVILLE COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	68	$1,240,542			63	$75,625
BLDG. MTL.	202	$704,471			83	$270,458
GEN. MDSE.	72	$1,980,564	25	$94,740		
FOOD	203	$431,647	27	$22,628	69	$31,583
MOTOR VEH.	414	$515,451	45	$25,797	134	$146,534
APPAREL	221	$405,853				
HOME FURN.	304	$421,122	31	$76,797	35	$45,421
EAT DRINK	600	$860,044	56	$42,123	218	$139,846
SPECIALTY	1,215	$944,676	89	$58,125	203	$50,755
SERVICES	1,724	$1,036,073	193	$91,168	581	$185,389
WHOLESALE	465	$1,009,973	53	$315,393	278	$390,162
MISC.	598	$582,366	83	$268,842	416	$223,521
* TOTAL *	6,086	$10,132,782	602	$995,613	2,080	$1,559,294

DUBUQUE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	131	$1,316,167
BLDG. MTL.	285	$974,929
GEN. MDSE.	97	$2,075,304
FOOD	299	$485,858
MOTOR VEH.	593	$687,782
APPAREL	221	$405,853
HOME FURN.	370	$543,340
EAT DRINK	874	$1,042,013
SPECIALTY	1,507	$1,053,556
SERVICES	2,498	$1,312,630
WHOLESALE	796	$1,715,528
MISC.	1,097	$1,074,729
* TOTAL *	8,768	$12,687,689

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$229,567	38	$60,062	61	$289,629
BLDG. MTL.	45	$84,794	37	$40,753	82	$125,547
GEN. MDSE.	35	$165,871			35	$165,871
FOOD	23	$65,717	20	$8,125	43	$73,842
MOTOR VEH.	97	$91,985	84	$25,104	181	$117,089
APPAREL	35	$104,097			35	$104,097
HOME FURN.	60	$53,139			60	$53,139
EAT DRINK	76	$82,287	47	$26,624	123	$108,911
SPECIALTY	162	$88,592	114	$26,963	276	$115,555
SERVICES	306	$71,610	230	$30,793	536	$102,403
WHOLESALE	94	$297,661	99	$87,883	193	$385,544
MISC.	134	$30,036	153	$49,157	287	$79,193
* TOTAL *	1,090	$1,365,356	822	$355,464	1,912	$1,720,820

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$194,206			116	$74,517
BLDG. MTL.	38	$78,157			71	$96,552
GEN. MDSE.	33	$115,164			27	$115,748
FOOD	30	$66,504			76	$30,119
MOTOR VEH.	90	$96,297	60	$52,248	158	$75,412
APPAREL	67	$59,045				
HOME FURN.	47	$45,613			42	$5,030
EAT DRINK	89	$92,636	49	$33,202	117	$58,271
SPECIALTY	162	$173,716	91	$38,468	204	$25,264
SERVICES	307	$143,120	108	$42,585	473	$71,822
WHOLESALE	105	$230,619	58	$104,300	241	$567,762
MISC.	104	$41,163	134	$320,066	272	$89,148
* TOTAL *	1,096	$1,336,240	500	$590,869	1,797	$1,209,645

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	140	$268,723
BLDG. MTL.	109	$174,709
GEN. MDSE.	60	$220,912
FOOD	106	$96,623
MOTOR VEH.	308	$223,957
APPAREL	67	$59,045
HOME FURN.	89	$50,643
EAT DRINK	255	$184,109
SPECIALTY	457	$237,448
SERVICES	888	$257,527
WHOLESALE	404	$902,681
MISC.	510	$450,377
* TOTAL *	3,393	$3,136,754

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$262,433	59	$56,980	84	$319,413
BLDG. MTL.	42	$119,383	55	$74,615	97	$193,998
GEN. MDSE.	36	$245,644			36	$245,644
FOOD	32	$115,162	40	$10,145	72	$125,307
MOTOR VEH.	105	$120,341	85	$56,734	190	$177,075
APPAREL	65	$70,647			65	$70,647
HOME FURN.	50	$44,741	34	$12,226	84	$56,967
EAT DRINK	83	$137,713	72	$28,168	155	$165,881
SPECIALTY	212	$153,341	200	$20,674	412	$174,015
SERVICES	369	$113,984	359	$53,768	728	$167,752
WHOLESALE	116	$153,979	166	$226,468	282	$380,447
MISC.	175	$75,872	238	$39,703	413	$115,575
* TOTAL *	1,310	$1,613,240	1,308	$579,481	2,618	$2,192,721

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$203,903	55	$47,358	80	$251,261
BLDG. MTL.	22	$112,672	39	$24,111	61	$136,783
GEN. MDSE.						
FOOD	21	$22,516	22	$3,117	43	$25,633
MOTOR VEH.	79	$107,917	94	$28,185	173	$136,102
APPAREL	31	$36,006			31	$36,006
HOME FURN.	47	$18,786	37	$8,067	84	$26,853
EAT DRINK	63	$70,768	63	$24,774	126	$95,542
SPECIALTY	161	$118,598	118	$12,288	279	$130,886
SERVICES	245	$70,488	234	$26,560	479	$97,048
WHOLESALE	90	$296,527	183	$366,322	273	$662,849
MISC.	142	$59,665	211	$98,196	353	$157,861
* TOTAL *	926	$1,117,846	1,056	$638,978	1,982	$1,756,824

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	74	$83,976
BLDG. MTL.	86	$62,984
GEN. MDSE.	22	$15,527
FOOD	38	$60,332
MOTOR VEH.	129	$72,322
APPAREL		
HOME FURN.	28	$17,404
EAT DRINK	115	$47,112
SPECIALTY	158	$35,469
SERVICES	412	$95,938
WHOLESALE	133	$183,018
MISC.	148	$51,112
* TOTAL *	1,343	$725,194

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

GREENE CLASS	JEFFERSON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			44	$33,946	44	$33,946
BLDG. MTL.	46	$103,056	29	$24,725	75	$127,781
GEN. MDSE.	25	$75,122			25	$75,122
FOOD			22	$12,221	22	$12,221
MOTOR VEH.	42	$56,869	109	$33,653	151	$90,522
APPAREL	35	$38,270			35	$38,270
HOME FURN.	33	$18,062	20	$983	53	$19,045
EAT DRINK	46	$52,662	49	$18,810	95	$71,472
SPECIALTY	164	$62,970	101	$4,688	265	$67,658
SERVICES	261	$86,832	290	$48,353	551	$135,185
WHOLESALE	84	$151,517	136	$323,246	220	$474,763
MISC.	146	$316,311	140	$57,481	286	$373,792
* TOTAL *	882	$961,671	945	$558,106	1,827	$1,519,777

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	24	$116,177	56	$79,296	80	$195,473
BLDG. MTL.	28	$14,628	38	$46,617	66	$61,245
GEN. MDSE.			23	$11,000	23	$11,000
FOOD			52	$33,953	52	$33,953
MOTOR VEH.	58	$44,519	103	$44,955	161	$89,474
APPAREL	26	$19,874			26	$19,874
HOME FURN.	21	$84,363	63	$15,279	84	$99,642
EAT DRINK	29	$19,802	104	$53,361	133	$73,163
SPECIALTY	97	$46,352	163	$23,189	260	$69,541
SERVICES	117	$21,646	407	$64,020	524	$85,666
WHOLESALE	42	$190,094	189	$378,175	231	$568,269
MISC.	93	$67,529	189	$62,951	282	$130,480
* TOTAL *	535	$624,984	1,387	$812,796	1,922	$1,437,780

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	94	$254,354
BLDG. MTL.	70	$105,388
GEN. MDSE.	31	$19,756
FOOD	53	$52,921
MOTOR VEH.	157	$76,537
APPAREL	33	$19,760
HOME FURN.	43	$28,816
EAT DRINK	126	$63,823
SPECIALTY	267	$37,010
SERVICES	590	$59,577
WHOLESALE	181	$338,890
MISC.	256	$61,981
* TOTAL *	1,901	$1,118,813

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$189,790	86	$92,690	106	$282,480
BLDG. MTL.	53	$117,088	66	$77,264	119	$194,352
GEN. MDSE.	28	$97,305			28	$97,305
FOOD	41	$82,879	21	$13,151	62	$96,030
MOTOR VEH.	105	$91,246	106	$63,484	211	$154,730
APPAREL	46	$54,674	20	$1,699	66	$56,373
HOME FURN.	38	$61,165	37	$10,980	75	$72,145
EAT DRINK	91	$87,532	83	$81,663	174	$169,195
SPECIALTY	265	$114,774	214	$49,611	479	$164,385
SERVICES	349	$160,181	402	$91,130	751	$251,311
WHOLESALE	99	$99,347	174	$507,038	273	$606,385
MISC.	199	$65,711	227	$36,022	426	$101,733
* TOTAL *	1,334	$1,221,692	1,436	$1,024,732	2,770	$2,246,424

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	79	$245,310
BLDG. MTL.	93	$154,099
GEN. MDSE.	42	$31,239
FOOD	66	$39,535
MOTOR VEH.	133	$68,114
APPAREL	35	$43,931
HOME FURN.	64	$50,168
EAT DRINK	107	$61,744
SPECIALTY	231	$113,158
SERVICES	593	$181,812
WHOLESALE	252	$627,481
MISC.	224	$65,449
* TOTAL *	1,919	$1,682,040

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$274,581			78	$94,585
BLDG. MTL.	33	$135,029	25	$34,355	102	$263,773
GEN. MDSE.	34	$135,026				
FOOD	28	$66,999			58	$41,665
MOTOR VEH.	78	$63,109	41	$30,259	122	$83,531
APPAREL	58	$58,181	25	$18,400	23	$10,933
HOME FURN.	36	$43,414			63	$38,895
EAT DRINK	85	$79,698	24	$17,313	106	$55,482
SPECIALTY	199	$131,656	113	$45,045	260	$27,921
SERVICES	318	$128,277	159	$45,283	478	$80,455
WHOLESALE	69	$197,344	43	$127,995	224	$637,094
MISC.	137	$39,443	150	$228,532	284	$63,648
* TOTAL *	1,102	$1,352,757	580	$547,182	1,798	$1,397,982

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	175	$369,166
BLDG. MTL.	160	$433,157
GEN. MDSE.	34	$135,026
FOOD	86	$108,664
MOTOR VEH.	241	$176,899
APPAREL	106	$87,514
HOME FURN.	99	$82,309
EAT DRINK	215	$152,493
SPECIALTY	572	$204,622
SERVICES	955	$254,015
WHOLESALE	336	$962,433
MISC.	571	$331,623
* TOTAL *	3,480	$3,297,921

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			63	$141,583	63	$141,583
BLDG. MTL.	21	$27,258	60	$96,001	81	$123,259
GEN. MDSE.	24	$52,355	26	$25,952	50	$78,307
FOOD			59	$47,111	59	$47,111
MOTOR VEH.	65	$44,865	171	$70,401	236	$115,266
APPAREL			25	$15,616	25	$15,616
HOME FURN.			43	$35,920	43	$35,920
EAT DRINK	68	$76,382	134	$61,036	202	$137,418
SPECIALTY	75	$31,063	233	$26,675	308	$57,738
SERVICES	173	$28,674	462	$95,644	635	$124,318
WHOLESALE	39	$182,670	179	$203,739	218	$386,409
MISC.	98	$159,246	186	$68,987	284	$228,233
* TOTAL *	563	$602,513	1,641	$888,665	2,204	$1,491,178

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$297,140	56	$79,035	81	$376,175
BLDG. MTL.	45	$102,468	47	$120,629	92	$223,097
GEN. MDSE.	29	$143,758			29	$143,758
FOOD	28	$80,850	37	$21,940	65	$102,790
MOTOR VEH.	94	$87,186	131	$83,854	225	$171,040
APPAREL	58	$60,248			58	$60,248
HOME FURN.	34	$44,493	47	$30,442	81	$74,935
EAT DRINK	71	$98,631	54	$26,108	125	$124,739
SPECIALTY	155	$109,043	154	$14,217	309	$123,260
SERVICES	295	$67,379	385	$77,680	680	$145,059
WHOLESALE	83	$266,882	199	$204,591	282	$471,473
MISC.	116	$134,012	273	$136,482	389	$270,494
* TOTAL *	1,033	$1,492,090	1,383	$794,978	2,416	$2,287,068

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$201,307	38	$12,026	58	$213,333
BLDG. MTL.	38	$136,788	39	$41,582	77	$178,370
GEN. MDSE.	24	$51,307			24	$51,307
FOOD			41	$9,818	41	$9,818
MOTOR VEH.	79	$67,261	50	$24,665	129	$91,926
APPAREL	29	$23,437			29	$23,437
HOME FURN.						
EAT DRINK	53	$25,806	86	$39,588	139	$65,394
SPECIALTY	81	$38,853	115	$20,193	196	$59,046
SERVICES	231	$49,747	248	$20,417	479	$70,164
WHOLESALE	83	$219,754	121	$162,368	204	$382,122
MISC.	135	$85,119	142	$33,335	277	$118,454
* TOTAL *	773	$899,379	880	$363,992	1,653	$1,263,371

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

HUMBOLDT CLASS	HUMBOLDT NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTTLITIES	20	$191,605	57	$31,042	77	$222,647
BLDG. MTL.	43	$139,189	47	$39,262	90	$178,451
GEN. MDSE.						
FOOD	23	$62,779	38	$7,556	61	$70,335
MOTOR VEH.	77	$86,211	87	$51,574	164	$137,785
APPAREL	39	$54,554	20	$2,578	59	$57,132
HOME FURN.	45	$34,959			45	$34,959
EAT DRINK	62	$55,813	82	$37,964	144	$93,777
SPECIALTY	104	$43,414	163	$7,803	267	$51,217
SERVICES	187	$86,080	251	$38,883	438	$124,963
WHOLESALE	81	$324,958	109	$69,353	190	$394,311
MISC.	155	$198,676	158	$31,532	313	$230,208
* TOTAL *	836	$1,278,238	1,012	$317,547	1,848	$1,595,785

IDA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	60	$166,154
BLDG. MTL.	57	$140,651
GEN. MDSE.	23	$35,649
FOOD	57	$42,762
MOTOR VEH.	122	$81,709
APPAREL	42	$30,204
HOME FURN.	47	$16,016
EAT DRINK	65	$40,772
SPECIALTY	170	$54,248
SERVICES	340	$70,454
WHOLESALE	183	$307,935
MISC.	194	$98,397
* TOTAL *	1,360	$1,084,951

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$228,272
BLDG. MTL.	68	$111,747
GEN. MDSE.	32	$32,915
FOOD	78	$90,181
MOTOR VEH.	238	$175,434
APPAREL	54	$30,384
HOME FURN.	60	$92,962
EAT DRINK	153	$365,898
SPECIALTY	391	$133,422
SERVICES	644	$231,891
WHOLESALE	241	$400,271
MISC.	304	$240,835
* TOTAL *	2,322	$2,134,212

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$181,101	92	$81,899	114	$263,000
BLDG. MTL.	32	$105,470	51	$147,477	83	$252,947
GEN. MDSE.	20	$53,804			20	$53,804
FOOD	25	$69,417	70	$28,083	95	$97,500
MOTOR VEH.	119	$127,878	114	$66,500	233	$194,378
APPAREL	55	$47,890			55	$47,890
HOME FURN.	37	$48,900	44	$10,469	81	$59,369
EAT DRINK	84	$61,494	174	$86,367	258	$147,861
SPECIALTY	191	$198,418	276	$76,032	467	$274,450
SERVICES	337	$78,812	596	$91,745	933	$170,557
WHOLESALE	82	$90,351	180	$306,873	262	$397,224
MISC.	160	$89,788	273	$59,715	433	$149,503
* TOTAL *	1,164	$1,153,323	1,870	$955,160	3,034	$2,108,483

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$382,206	86	$270,629	117	$652,835
BLDG. MTL.	59	$200,539	106	$159,616	165	$360,155
GEN. MDSE.	54	$314,934	25	$25,084	79	$340,018
FOOD	43	$201,494	53	$42,888	96	$244,382
MOTOR VEH.	175	$193,574	199	$109,932	374	$303,506
APPAREL	67	$83,136			67	$83,136
HOME FURN.	113	$157,381	65	$26,292	178	$183,673
EAT DRINK	132	$201,897	92	$69,813	224	$271,710
SPECIALTY	403	$202,578	347	$66,039	750	$268,617
SERVICES	605	$287,168	669	$137,050	1,274	$424,218
WHOLESALE	118	$227,682	295	$584,247	413	$811,929
MISC.	227	$142,703	400	$189,975	627	$332,678
* TOTAL *	2,027	$2,595,292	2,337	$1,681,565	4,364	$4,276,857

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$250,407	30	$7,054	50	$257,461
BLDG. MTL.	52	$129,813	30	$31,177	82	$160,990
GEN. MDSE.	30	$167,478			30	$167,478
FOOD	46	$99,165			46	$99,165
MOTOR VEH.	120	$106,907	65	$42,689	185	$149,596
APPAREL	45	$66,011			45	$66,011
HOME FURN.	66	$64,780	33	$2,934	99	$67,714
EAT DRINK	99	$97,654	23	$7,065	122	$104,719
SPECIALTY	231	$126,405	74	$11,080	305	$137,485
SERVICES	337	$110,261	266	$24,985	603	$135,246
WHOLESALE	107	$200,316	101	$77,024	208	$277,340
MISC.	208	$182,554	138	$14,888	346	$197,442
* TOTAL *	1,361	$1,601,751	760	$218,896	2,121	$1,820,647

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$1,035,075			45	$24,271
BLDG. MTL.	95	$262,577	23	$169,259	64	$89,114
GEN. MDSE.	43	$1,101,718				
FOOD	121	$419,498			52	$19,391
MOTOR VEH.	266	$329,273	85	$78,480	115	$65,753
APPAREL	167	$282,789				
HOME FURN.	217	$261,144	57	$73,915	80	$54,998
EAT DRINK	311	$712,091	98	$366,280	129	$238,527
SPECIALTY	409	$992,820	113	$80,925	799	$69,392
SERVICES	1,108	$789,299	243	$174,297	619	$181,269
WHOLESALE	244	$454,703	65	$129,928	212	$179,574
MISC.	495	$451,704	128	$193,202	414	$95,622
* TOTAL *	4,015	$7,092,691	812	$1,266,286	2,029	$1,017,911

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	84	$1,059,346
BLDG. MTL.	182	$520,950
GEN. MDSE.	43	$1,101,718
FOOD	173	$438,889
MOTOR VEH.	466	$473,506
APPAREL	167	$282,789
HOME FURN.	354	$390,057
EAT DRINK	538	$1,316,898
SPECIALTY	1,321	$1,143,137
SERVICES	1,970	$1,144,865
WHOLESALE	521	$764,205
MISC.	1,037	$740,528
* TOTAL *	6,856	$9,376,888

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$377,156			61	$30,442
BLDG. MTL.	27	$65,363	26	$48,097	65	$71,361
GEN. MDSE.			24	$55,868		
FOOD			32	$37,197	42	$7,913
MOTOR VEH.	85	$52,295	90	$92,132	108	$79,136
APPAREL	27	$13,539				
HOME FURN.	20	$11,237	43	$28,490	39	$4,428
EAT DRINK	39	$34,754	32	$30,309	79	$52,553
SPECIALTY	111	$37,059	123	$60,735	178	$29,801
SERVICES	175	$42,970	197	$44,174	469	$44,999
WHOLESALE	60	$74,931	71	$237,370	207	$185,113
MISC.	106	$97,453	160	$346,660	235	$50,014
* TOTAL *	674	$806,757	798	$981,032	1,483	$555,760

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	85	$407,598
BLDG. MTL.	118	$184,821
GEN. MDSE.	24	$55,868
FOOD	74	$45,110
MOTOR VEH.	283	$223,563
APPAREL	27	$13,539
HOME FURN.	102	$44,155
EAT DRINK	150	$117,616
SPECIALTY	412	$127,595
SERVICES	841	$132,143
WHOLESALE	338	$497,414
MISC.	501	$494,127
* TOTAL *	2,955	$2,343,549

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	85	$160,861
BLDG. MTL.	97	$127,599
GEN. MDSE.		
FOOD	73	$34,750
MOTOR VEH.	200	$106,012
APPAREL	28	$12,904
HOME FURN.	51	$46,977
EAT DRINK	155	$72,227
SPECIALTY	305	$73,644
SERVICES	663	$104,935
WHOLESALE	297	$350,671
MISC.	345	$161,733
* TOTAL *	2,299	$1,252,313

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			97	$62,386	97	$62,386
BLDG. MTL.	31	$101,295	87	$120,156	118	$221,451
GEN. MDSE.	42	$244,164	30	$21,413	72	$265,577
FOOD	22	$73,363	66	$27,077	88	$100,440
MOTOR VEH.	94	$111,525	177	$116,656	271	$228,181
APPAREL	56	$56,390	21	$44	77	$56,434
HOME FURN.	73	$84,910	28	$11,662	101	$96,572
EAT DRINK	68	$95,570	107	$61,712	175	$157,282
SPECIALTY	203	$113,243	260	$90,735	463	$203,978
SERVICES	335	$117,346	496	$98,058	831	$215,404
WHOLESALE	137	$761,419	323	$482,620	460	$1,244,039
MISC.	174	$317,647	315	$113,427	489	$431,074
* TOTAL *	1,235	$2,076,872	2,007	$1,205,950	3,242	$3,282,822

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

LEE CLASS	FT MADISON* NO. OF BUS.	FT MADISON* COMPUTED TAX	KEOKUK NO. OF BUS.	KEOKUK COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	20	$235,831	33	$363,260	69	$107,988
BLDG. MTL.	40	$125,353	44	$205,892	69	$53,075
GEN. MDSE.	35	$165,316	35	$337,908		
FOOD	46	$72,814	40	$139,073	41	$77,068
MOTOR VEH.	153	$93,247	151	$150,415	121	$70,803
APPAREL	60	$69,038	70	$104,542		
HOME FURN.	85	$80,825	68	$71,448	62	$73,879
EAT DRINK	110	$141,580	180	$204,333	122	$99,959
SPECIALTY	222	$126,644	259	$170,145	254	$61,005
SERVICES	414	$156,019	534	$222,753	494	$130,326
WHOLESALE	75	$154,850	101	$189,698	195	$465,590
MISC.	123	$50,585	267	$328,235	330	$249,876
* TOTAL *	1,383	$1,472,102	1,782	$2,487,702	1,757	$1,389,569

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	122	$707,079
BLDG. MTL.	153	$384,320
GEN. MDSE.	70	$503,224
FOOD	127	$288,955
MOTOR VEH.	425	$314,465
APPAREL	130	$173,580
HOME FURN.	215	$226,152
EAT DRINK	412	$445,872
SPECIALTY	735	$357,794
SERVICES	1,442	$509,098
WHOLESALE	371	$810,138
MISC.	720	$628,696
* TOTAL *	4,922	$5,349,373

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	121	$2,988,527	22	$454,074		
BLDG. MTL.	269	$1,837,378	53	$139,530		
GEN. MDSE.	99	$3,685,595				
FOOD	324	$895,103	44	$207,799		
MOTOR VEH.	731	$1,005,623	111	$266,537	24	$14,272
APPAREL	384	$606,885	24	$32,655	20	$15,113
HOME FURN.	521	$1,033,831	78	$108,812		
EAT DRINK	906	$1,936,142	119	$271,024	37	$29,327
SPECIALTY	2,117	$1,994,438	380	$193,155	89	$17,018
SERVICES	3,157	$2,683,423	464	$199,176	100	$16,905
WHOLESALE	972	$3,886,826	151	$243,302	27	$13,017
MISC.	1,200	$1,545,669	248	$133,280	97	$241,550
* TOTAL *	10,801	$24,099,440	1,694	$2,249,274	387	$347,202

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	103	$96,736	246	$3,538,567
BLDG. MTL.	149	$314,181	471	$2,291,089
GEN. MDSE.	22	$12,237	121	$3,697,832
FOOD	72	$47,866	440	$1,150,768
MOTOR VEH.	232	$134,455	1,098	$1,420,887
APPAREL	30	$6,120	458	$660,773
HOME FURN.	66	$7,099	665	$1,149,742
EAT DRINK	183	$92,751	1,238	$2,329,244
SPECIALTY	489	$64,668	3,075	$2,269,279
SERVICES	948	$131,245	4,669	$3,030,749
WHOLESALE	341	$575,051	1,491	$4,718,196
MISC.	669	$201,154	2,214	$2,121,653
* TOTAL *	3,304	$1,682,863	16,186	$28,378,779

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	64	$95,784
BLDG. MTL.	52	$53,359
GEN. MDSE.	28	$30,481
FOOD	41	$21,335
MOTOR VEH.	120	$121,240
APPAREL		
HOME FURN.	45	$32,160
EAT DRINK	130	$104,048
SPECIALTY	214	$38,997
SERVICES	425	$57,342
WHOLESALE	148	$272,115
MISC.	200	$56,696
* TOTAL *	1,477	$883,557

LUCAS CLASS	CHARITON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			31	$10,169	31	$10,169
BLDG. MTL.	31	$70,175			31	$70,175
GEN. MDSE.	28	$116,303			28	$116,303
FOOD	21	$56,926			21	$56,926
MOTOR VEH.	92	$64,133	45	$20,714	137	$84,847
APPAREL	51	$51,968			51	$51,968
HOME FURN.	32	$26,795			32	$26,795
EAT DRINK	72	$60,674	31	$13,981	103	$74,655
SPECIALTY	155	$64,865	99	$28,305	254	$93,170
SERVICES	303	$71,142	139	$12,195	442	$83,337
WHOLESALE	50	$39,612	78	$117,944	128	$157,556
MISC.	90	$167,141	135	$18,485	225	$185,626
* TOTAL *	925	$789,734	558	$221,793	1,483	$1,011,527

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

LYON CLASS	ROCK RAPIDS* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	24	$87,600	61	$26,882	85	$114,482
BLDG. MTL.	24	$37,120	67	$79,769	91	$116,889
GEN. MDSE.						
FOOD			45	$13,868	45	$13,868
MOTOR VEH.	55	$23,042	104	$63,247	159	$86,289
APPAREL	20	$21,697			20	$21,697
HOME FURN.	20	$25,694	39	$34,262	59	$59,956
EAT DRINK	46	$26,980	84	$45,708	130	$72,688
SPECIALTY	58	$21,607	191	$14,708	249	$36,315
SERVICES	165	$51,273	319	$42,070	484	$93,343
WHOLESALE	39	$129,839	198	$254,821	237	$384,660
MISC.	95	$74,692	210	$156,413	305	$231,105
* TOTAL *	546	$499,544	1,318	$731,747	1,864	$1,231,291

MADISON CLASS	WINTERSET* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			28	$19,425	28	$19,425
BLDG. MTL.	24	$32,588	25	$87,015	49	$119,603
GEN. MDSE.	27	$60,240			27	$60,240
FOOD						
MOTOR VEH.	75	$85,298	49	$14,663	124	$99,961
APPAREL	36	$29,412			36	$29,412
HOME FURN.	26	$17,248			26	$17,248
EAT DRINK	45	$25,126	58	$28,534	103	$53,660
SPECIALTY	111	$55,603	148	$18,132	259	$73,735
SERVICES	248	$68,647	230	$24,163	478	$92,810
WHOLESALE	42	$134,839	111	$115,203	153	$250,042
MISC.	114	$162,793	186	$23,239	300	$186,032
* TOTAL *	748	$671,794	835	$330,374	1,583	$1,002,168

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$338,811	57	$30,892	92	$369,703
BLDG. MTL.	55	$173,756	55	$52,132	110	$225,888
GEN. MDSE.	46	$355,308			46	$355,308
FOOD	48	$143,864			48	$143,864
MOTOR VEH.	187	$129,318	77	$26,876	264	$156,194
APPAREL	68	$75,327	20	$8,528	88	$83,855
HOME FURN.	92	$116,351	37	$2,967	129	$119,318
EAT DRINK	162	$192,909	67	$23,545	229	$216,454
SPECIALTY	344	$228,775	208	$18,599	552	$247,374
SERVICES	550	$208,771	343	$55,381	893	$264,152
WHOLESALE	167	$398,278	147	$134,342	314	$532,620
MISC.	281	$230,986	253	$62,402	534	$293,388
* TOTAL *	2,035	$2,592,454	1,264	$415,664	3,299	$3,008,118

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$139,022	80	$75,466
BLDG. MTL.	41	$78,027	45	$170,284	49	$122,451
GEN. MDSE.	29	$147,371	24	$66,846	29	$14,433
FOOD	33	$74,477	26	$46,860	30	$9,087
MOTOR VEH.	112	$81,593	96	$67,176	100	$30,789
APPAREL	62	$56,479	35	$40,588		
HOME FURN.	59	$32,169	37	$64,360	36	$22,465
EAT DRINK	109	$111,748	56	$54,167	75	$70,237
SPECIALTY	125	$103,255	168	$120,316	184	$16,929
SERVICES	314	$152,809	275	$90,856	388	$42,037
WHOLESALE	78	$155,072	87	$218,614	141	$124,553
MISC.	115	$296,070	147	$92,670	141	$46,127
* TOTAL *	1,077	$1,289,070	1,016	$1,171,759	1,253	$574,567

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

MARION CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	100	$214,488
BLDG. MTL.	135	$370,762
GEN. MDSE.	82	$228,650
FOOD	89	$130,424
MOTOR VEH.	308	$179,558
APPAREL	97	$97,067
HOME FURN.	132	$118,994
EAT DRINK	240	$236,145
SPECIALTY	477	$240,500
SERVICES	977	$285,702
WHOLESALE	306	$498,239
MISC.	403	$434,867
* TOTAL *	3,346	$3,035,396

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$778,124	71	$70,744	99	$848,868
BLDG. MTL.	110	$296,509	53	$53,034	163	$349,543
GEN. MDSE.	40	$616,188			40	$616,188
FOOD	99	$259,841	51	$17,120	150	$276,961
MOTOR VEH.	235	$227,329	114	$66,007	349	$293,336
APPAREL	150	$231,808			150	$231,808
HOME FURN.	197	$220,802	31	$9,151	228	$229,953
EAT DRINK	255	$391,263	85	$37,373	340	$428,636
SPECIALTY	555	$435,217	269	$51,375	824	$486,592
SERVICES	853	$423,206	438	$108,996	1,291	$532,202
WHOLESALE	219	$409,302	216	$215,249	435	$624,551
MISC.	362	$414,960	227	$58,639	589	$473,599
* TOTAL *	3,103	$4,704,549	1,555	$687,687	4,658	$5,392,236

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			50	$20,685	50	$20,685
BLDG. MTL.	24	$32,635	34	$49,225	58	$81,860
GEN. MDSE.						
FOOD	24	$47,660			24	$47,660
MOTOR VEH.	52	$34,914	68	$41,825	120	$76,739
APPAREL	31	$23,417			31	$23,417
HOME FURN.	20	$13,915			20	$13,915
EAT DRINK	59	$51,257	76	$34,527	135	$85,784
SPECIALTY	119	$31,701	154	$21,734	273	$53,435
SERVICES	222	$67,746	235	$30,903	457	$98,649
WHOLESALE	27	$44,289	127	$123,560	154	$167,849
MISC.	77	$223,305	174	$63,527	251	$286,832
* TOTAL *	655	$570,839	918	$385,986	1,573	$956,825

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$152,148	44	$54,693	68	$206,841
BLDG. MTL.	23	$98,592	62	$65,728	85	$164,320
GEN. MDSE.			23	$8,498	23	$8,498
FOOD			54	$20,374	54	$20,374
MOTOR VEH.	59	$84,065	96	$48,349	155	$132,414
APPAREL	30	$27,951			30	$27,951
HOME FURN.			28	$10,561	28	$10,561
EAT DRINK	33	$26,878	72	$39,540	105	$66,418
SPECIALTY	106	$57,847	146	$21,404	252	$79,251
SERVICES	221	$45,391	280	$59,879	501	$105,270
WHOLESALE	66	$184,010	135	$160,765	201	$344,775
MISC.	119	$116,356	144	$67,043	263	$183,399
* TOTAL *	681	$793,238	1,084	$556,834	1,765	$1,350,072

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$109,331	60	$52,372	83	$161,703
BLDG. MTL.	23	$65,044	56	$43,173	79	$108,217
GEN. MDSE.						
FOOD			39	$23,301	39	$23,301
MOTOR VEH.	74	$75,169	99	$58,973	173	$134,142
APPAREL	32	$15,477			32	$15,477
HOME FURN.	26	$9,129	44	$39,847	70	$48,976
EAT DRINK	38	$35,945	123	$57,246	161	$93,191
SPECIALTY	105	$65,540	136	$30,695	241	$96,235
SERVICES	190	$41,237	287	$51,083	477	$92,320
WHOLESALE	57	$228,460	194	$324,558	251	$553,018
MISC.	99	$76,246	153	$48,722	252	$124,968
* TOTAL *	667	$721,578	1,191	$729,970	1,858	$1,451,548

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$129,635			20	$129,635
BLDG. MTL.	27	$74,471	22	$7,423	49	$81,894
GEN. MDSE.	25	$44,452			25	$44,452
FOOD	21	$49,207			21	$49,207
MOTOR VEH.	51	$41,447	44	$21,394	95	$62,841
APPAREL	34	$24,385			34	$24,385
HOME FURN.	30	$28,923			30	$28,923
EAT DRINK	45	$24,185	25	$14,969	70	$39,154
SPECIALTY	140	$74,035	60	$13,824	200	$87,859
SERVICES	218	$46,700	138	$65,562	356	$112,262
WHOLESALE	59	$60,324	45	$43,624	104	$103,948
MISC.	92	$13,569	111	$14,900	203	$28,469
* TOTAL *	762	$611,333	445	$181,696	1,207	$793,029

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$210,292	24	$26,017	54	$236,309
BLDG. MTL.	48	$72,513	37	$28,557	85	$101,070
GEN. MDSE.	27	$176,513			27	$176,513
FOOD			25	$11,489	25	$11,489
MOTOR VEH.	102	$69,390	30	$21,796	132	$91,186
APPAREL	52	$39,780			52	$39,780
HOME FURN.	59	$60,292	20	$13,281	79	$73,573
EAT DRINK	63	$81,094	40	$18,347	103	$99,441
SPECIALTY	174	$136,663	131	$39,546	305	$176,209
SERVICES	316	$115,745	247	$39,658	563	$155,403
WHOLESALE	71	$249,613	113	$108,654	184	$358,267
MISC.	187	$115,979	169	$79,218	356	$195,197
* TOTAL *	1,129	$1,327,874	836	$386,563	1,965	$1,714,437

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$564,934	49	$507,304	73	$1,072,238
BLDG. MTL.	57	$321,681	69	$71,363	126	$393,044
GEN. MDSE.	37	$391,180	25	$24,986	62	$416,166
FOOD	64	$169,585	33	$27,220	97	$196,805
MOTOR VEH.	198	$216,644	120	$97,002	318	$313,646
APPAREL	121	$170,837	21	$9,918	142	$180,755
HOME FURN.	128	$171,743	52	$27,470	180	$199,213
EAT DRINK	261	$318,011	95	$47,199	356	$365,210
SPECIALTY	461	$407,272	243	$66,986	704	$474,258
SERVICES	732	$298,717	390	$126,372	1,122	$425,089
WHOLESALE	111	$174,267	229	$210,628	340	$384,895
MISC.	312	$168,280	296	$169,929	608	$338,209
* TOTAL *	2,506	$3,373,151	1,622	$1,386,377	4,128	$4,759,528

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$144,887	62	$149,645	89	$294,532
BLDG. MTL.	38	$148,284	79	$68,646	117	$216,930
GEN. MDSE.			22	$8,844	22	$8,844
FOOD	33	$40,348	59	$23,635	92	$63,983
MOTOR VEH.	94	$56,624	166	$69,960	260	$126,584
APPAREL	35	$57,499	45	$14,234	80	$71,733
HOME FURN.	38	$38,476	57	$43,884	95	$82,360
EAT DRINK	55	$46,384	127	$91,820	182	$138,204
SPECIALTY	99	$110,001	309	$71,226	408	$181,227
SERVICES	276	$64,946	562	$144,937	838	$209,883
WHOLESALE	98	$252,796	222	$323,794	320	$576,590
MISC.	141	$96,137	303	$78,293	444	$174,430
* TOTAL *	934	$1,056,382	2,013	$1,088,918	2,947	$2,145,300

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			39	$4,690	39	$4,690
BLDG. MTL.	28	$44,172	32	$22,729	60	$66,901
GEN. MDSE.						
FOOD			22	$9,399	22	$9,399
MOTOR VEH.	50	$28,133	32	$15,029	82	$43,162
APPAREL	31	$27,963			31	$27,963
HOME FURN.	22	$11,835			22	$11,835
EAT DRINK	38	$23,613	47	$30,689	85	$54,302
SPECIALTY	85	$49,977	100	$10,982	185	$60,959
SERVICES	156	$61,287	160	$19,752	316	$81,039
WHOLESALE	43	$108,710	100	$152,924	143	$261,634
MISC.	157	$223,112	150	$64,899	307	$288,011
* TOTAL *	610	$578,802	682	$331,093	1,292	$909,895

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

PAGE CLASS	CLARINDA* NO. OF BUS.	 COMPUTED TAX	SHENANDOAH NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	20	$146,443			43	$19,388
BLDG. MTL.	26	$58,626	57	$120,762	32	$49,072
GEN. MDSE.			24	$150,239		
FOOD	23	$46,003	32	$39,663	22	$4,277
MOTOR VEH.	70	$40,185	102	$55,588	65	$26,773
APPAREL	32	$39,360	53	$61,131		
HOME FURN.	28	$51,304	42	$51,132	33	$5,465
EAT DRINK	64	$63,889	46	$39,241	28	$15,608
SPECIALTY	117	$72,417	198	$132,417	53	$11,983
SERVICES	259	$72,993	316	$88,198	197	$24,768
WHOLESALE	93	$341,139	77	$150,186	78	$135,666
MISC.	108	$89,254	216	$308,301	146	$68,094
* TOTAL *	840	$1,021,613	1,163	$1,196,858	697	$361,094

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	63	$165,831
BLDG. MTL.	115	$228,460
GEN. MDSE.	24	$150,239
FOOD	77	$89,943
MOTOR VEH.	237	$122,546
APPAREL	85	$100,491
HOME FURN.	103	$107,901
EAT DRINK	138	$118,738
SPECIALTY	368	$216,817
SERVICES	772	$185,959
WHOLESALE	248	$626,991
MISC.	470	$465,649
* TOTAL *	2,700	$2,579,565

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

PALO ALTO CLASS	EMMETSBURG* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	20	$81,178	43	$52,910	63	$134,088
BLDG. MTL.	31	$59,728	43	$99,988	74	$159,716
GEN. MDSE.						
FOOD	21	$38,523	30	$13,715	51	$52,238
MOTOR VEH.	74	$138,739	72	$39,103	146	$177,842
APPAREL	31	$28,991			31	$28,991
HOME FURN.	30	$21,595	32	$24,426	62	$46,021
EAT DRINK	47	$29,778	91	$43,552	138	$73,330
SPECIALTY	73	$52,229	146	$13,592	219	$65,821
SERVICES	199	$71,461	288	$45,273	487	$116,734
WHOLESALE	81	$133,151	136	$235,802	217	$368,953
MISC.	87	$81,337	169	$24,316	256	$105,653
* TOTAL *	694	$736,710	1,050	$592,677	1,744	$1,329,387

PLYMOUTH CLASS	LE MARS* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	22	$250,782	44	$55,107	66	$305,889
BLDG. MTL.	35	$82,401	70	$203,463	105	$285,864
GEN. MDSE.	33	$179,834			33	$179,834
FOOD			49	$19,673	49	$19,673
MOTOR VEH.	74	$75,403	176	$140,462	250	$215,865
APPAREL	53	$67,570	21	$15,393	74	$82,963
HOME FURN.	50	$40,934	44	$25,205	94	$66,139
EAT DRINK	114	$137,331	177	$90,911	291	$228,242
SPECIALTY	178	$147,318	264	$72,336	442	$219,654
SERVICES	312	$95,274	559	$101,321	871	$196,595
WHOLESALE	119	$236,397	215	$208,329	334	$444,726
MISC.	176	$153,985	256	$67,566	432	$221,551
* TOTAL *	1,166	$1,467,229	1,875	$999,766	3,041	$2,466,995

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS

FISCAL YEAR 1980

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$219,030
BLDG. MTL.	66	$160,672
GEN. MDSE.	31	$38,434
FOOD	57	$43,777
MOTOR VEH.	176	$89,762
APPAREL	48	$25,643
HOME FURN.	85	$42,670
EAT DRINK	124	$59,147
SPECIALTY	300	$92,208
SERVICES	536	$93,544
WHOLESALE	229	$346,421
MISC.	267	$109,676
* TOTAL *	2,017	$1,320,984

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	172	$6,045,075				
BLDG. MTL.	601	$3,317,423	69	$277,022		
GEN. MDSE.	256	$5,781,700	33	$1,346,613		
FOOD	630	$2,099,403	72	$230,982	21	$152,535
MOTOR VEH.	1,770	$3,256,721	90	$90,026	47	$32,235
APPAREL	837	$1,538,080	215	$412,715		
HOME FURN.	1,103	$2,247,302	131	$151,645	26	$19,111
EAT DRINK	1,912	$3,424,606	175	$356,296	29	$52,302
SPECIALTY	4,263	$3,916,407	676	$519,447	103	$73,318
SERVICES	7,065	$6,795,755	552	$340,237	150	$102,519
WHOLESALE	2,219	$8,895,462	178	$512,528	25	$342,562
MISC.	2,644	$4,342,652	234	$322,245	49	$28,896
* TOTAL *	23,464	$51,660,586	2,425	$4,559,756	450	$803,478

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					68	$61,692
BLDG. MTL.			31	$212,603	55	$154,882
GEN. MDSE.						
FOOD			38	$118,544	40	$58,268
MOTOR VEH.	40	$25,191	98	$79,604	135	$81,609
APPAREL			44	$41,360		
HOME FURN.	52	$40,494	44	$29,015	37	$8,065
EAT DRINK	39	$106,791	85	$153,911	127	$254,468
SPECIALTY	103	$24,593	300	$189,991	314	$72,965
SERVICES	157	$295,192	374	$129,813	470	$117,145
WHOLESALE	42	$18,331	144	$249,077	160	$261,182
MISC.	125	$163,555	202	$414,016	733	$312,661
* TOTAL *	558	$674,147	1,260	$1,617,934	2,081	$1,372,794

POLK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	240	$6,106,767
BLDG. MTL.	756	$3,961,931
GEN. MDSE.	291	$7,128,313
FOOD	791	$2,659,732
MOTOR VEH.	2,180	$3,565,386
APPAREL	1,096	$1,992,155
HOME FURN.	1,393	$2,495,632
EAT DRINK	2,367	$4,348,774
SPECIALTY	5,759	$4,796,721
SERVICES	8,768	$7,780,661
WHOLESALE	2,768	$10,279,143
MISC.	3,929	$5,572,880
* TOTAL *	30,338	$60,618,695

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$1,024,132			124	$438,381
BLDG. MTL.	85	$281,527			148	$166,094
GEN. MDSE.	56	$842,727			24	$185,649
FOOD	126	$385,371			81	$60,022
MOTOR VEH.	412	$537,993	34	$12,779	305	$233,961
APPAREL	127	$200,015			43	$25,408
HOME FURN.	157	$171,660			69	$22,466
EAT DRINK	395	$619,118	23	$29,624	261	$247,299
SPECIALTY	786	$455,076			377	$108,383
SERVICES	1,280	$615,126	64	$45,301	928	$247,063
WHOLESALE	263	$264,736			323	$633,054
MISC.	355	$153,851	68	$66,439	385	$393,709
* TOTAL *	4,078	$5,551,332	189	$154,143	3,068	$2,761,489

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	160	$1,462,513
BLDG. MTL.	233	$447,621
GEN. MDSE.	80	$1,028,376
FOOD	207	$445,393
MOTOR VEH.	751	$784,733
APPAREL	170	$225,423
HOME FURN.	226	$194,126
EAT DRINK	679	$896,041
SPECIALTY	1,163	$563,459
SERVICES	2,272	$907,490
WHOLESALE	586	$897,790
MISC.	808	$613,999
* TOTAL *	7,335	$8,466,964

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$224,968	64	$184,464	92	$409,432
BLDG. MTL.	32	$65,633	35	$45,379	67	$111,012
GEN. MDSE.	33	$161,999	31	$21,513	64	$183,512
FOOD	33	$94,592	31	$34,949	64	$129,541
MOTOR VEH.	96	$90,716	138	$132,905	234	$223,621
APPAREL	55	$54,341			55	$54,341
HOME FURN.	38	$39,987	30	$19,971	68	$59,958
EAT DRINK	70	$91,073	85	$51,771	155	$142,844
SPECIALTY	179	$140,534	221	$38,505	400	$179,039
SERVICES	323	$94,283	422	$90,468	745	$184,751
WHOLESALE	111	$297,963	222	$235,423	333	$533,386
MISC.	129	$70,830	261	$60,607	390	$131,437
* TOTAL *	1,127	$1,426,919	1,540	$915,955	2,667	$2,342,874

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	55	$126,105
BLDG. MTL.	39	$35,250
GEN. MDSE.		
FOOD	32	$18,951
MOTOR VEH.	109	$74,340
APPAREL		
HOME FURN.	23	$6,023
EAT DRINK	59	$26,831
SPECIALTY	139	$27,716
SERVICES	326	$41,674
WHOLESALE	112	$171,215
MISC.	133	$65,816
* TOTAL *	1,027	$593,921

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$120,942	76	$75,437	96	$196,379
BLDG. MTL.	27	$60,135	71	$172,712	98	$232,847
GEN. MDSE.			44	$26,967	44	$26,967
FOOD			63	$30,380	63	$30,380
MOTOR VEH.	69	$51,433	153	$108,755	222	$160,188
APPAREL	31	$30,582	27	$3,505	58	$34,087
HOME FURN.	20	$13,377	26	$12,483	46	$25,860
EAT DRINK	48	$36,732	116	$124,377	164	$161,109
SPECIALTY	85	$34,099	234	$53,410	319	$87,509
SERVICES	155	$41,846	416	$84,543	571	$126,389
WHOLESALE	50	$119,170	247	$344,229	297	$463,399
MISC.	116	$81,019	248	$56,054	364	$137,073
* TOTAL *	621	$589,335	1,721	$1,092,852	2,342	$1,682,187

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	82	$2,449,924	24	$349,039		
BLDG. MTL.	229	$781,700	23	$165,658		
GEN. MDSE.	130	$2,269,009	22	$741,954		
FOOD	262	$659,635	73	$324,975		
MOTOR VEH.	623	$862,086	184	$328,380		
APPAREL	367	$657,395	66	$69,145		
HOME FURN.	479	$1,078,672	66	$121,180		
EAT DRINK	833	$1,534,707	194	$484,767	27	$20,403
SPECIALTY	1,537	$1,871,455	359	$286,195	65	$6,461
SERVICES	2,522	$1,571,839	603	$659,239	71	$4,831
WHOLESALE	741	$2,429,655	174	$491,158		
MISC.	1,062	$1,881,643	229	$248,106	63	$66,871
* TOTAL *	8,867	$18,146,920	2,017	$4,189,796	226	$98,566

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	86	$90,715	192	$2,888,678
BLDG. MTL.	60	$132,609	312	$1,099,967
GEN. MDSE.	34	$23,756	186	$3,134,719
FOOD	45	$47,926	380	$925,536
MOTOR VEH.	167	$187,867	974	$1,378,333
APPAREL			433	$726,540
HOME FURN.	58	$25,654	503	$1,225,776
EAT DRINK	168	$163,115	1,217	$2,202,992
SPECIALTY	355	$105,238	2,316	$2,269,349
SERVICES	590	$170,337	3,786	$2,406,246
WHOLESALE	259	$567,534	1,174	$3,488,347
MISC.	580	$280,363	1,939	$2,476,983
* TOTAL *	2,402	$1,788,114	13,512	$24,223,396

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$168,416	71	$22,115	92	$190,531
BLDG. MTL.	58	$65,255	58	$58,593	116	$123,848
GEN. MDSE.	20	$17,647			20	$17,647
FOOD	20	$65,473	29	$6,349	49	$71,822
MOTOR VEH.	82	$130,604	113	$44,236	195	$174,840
APPAREL	50	$44,831	23	$113	73	$44,944
HOME FURN.	45	$49,449	38	$8,731	83	$58,180
EAT DRINK	83	$73,694	91	$44,065	174	$117,759
SPECIALTY	200	$165,413	144	$31,065	344	$196,478
SERVICES	284	$136,079	356	$36,272	640	$172,351
WHOLESALE	80	$212,149	171	$290,130	251	$502,279
MISC.	117	$79,257	189	$33,578	306	$112,835
* TOTAL *	1,060	$1,208,267	1,283	$574,946	2,343	$1,783,213

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

SIOUX CLASS	HAWARDEN NO. OF BUS.	HAWARDEN COMPUTED TAX	ORANGE CITY NO. OF BUS.	ORANGE CITY COMPUTED TAX	SIOUX CENTER NO. OF BUS.	SIOUX CENTER COMPUTED TAX
UTILITIES						
BLDG. MTL.	27	$30,604	32	$68,125	45	$229,575
GEN. MDSE.						
FOOD	20	$12,574				
MOTOR VEH.	38	$18,144	40	$87,428	51	$94,736
APPAREL	20	$25,304	32	$32,049	30	$34,908
HOME FURN.	21	$26,114	67	$65,225	55	$46,616
EAT DRINK	50	$33,133			46	$44,042
SPECIALTY	66	$23,281	102	$46,171	121	$66,093
SERVICES	163	$34,744	142	$29,172	200	$41,452
WHOLESALE	58	$100,761	51	$200,940	84	$229,175
MISC.	84	$76,953	130	$210,429	157	$161,710
* TOTAL *	547	$381,772	596	$739,738	784	$947,967

SIOUX CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	87	$191,137	87	$191,137
BLDG. MTL.	85	$82,711	189	$412,215
GEN. MDSE.				
FOOD	61	$22,305	81	$34,839
MOTOR VEH.	142	$144,902	271	$344,850
APPAREL	36	$20,163	118	$112,422
HOME FURN.	88	$79,081	231	$216,836
EAT DRINK	110	$73,572	206	$150,747
SPECIALTY	312	$40,860	601	$176,405
SERVICES	626	$175,323	1,131	$280,701
WHOLESALE	347	$532,584	540	$1,063,460
MISC.	447	$251,248	818	$700,340
* TOTAL *	2,341	$1,614,879	4,273	$3,683,956

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

STORY CLASS	AMES NO. OF BUS.	AMES COMPUTED TAX	NEVADA* NO. OF BUS.	NEVADA* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	31	$708,969			82	$114,932
BLDG. MTL.	89	$315,726			114	$129,352
GEN. MDSE.	66	$1,040,485			36	$35,445
FOOD	97	$240,388			55	$91,793
MOTOR VEH.	229	$339,857	65	$56,983	159	$51,195
APPAREL	190	$356,494			25	$17,525
HOME FURN.	186	$328,944	23	$20,975	92	$30,751
EAT DRINK	335	$713,698	37	$24,912	134	$90,827
SPECIALTY	765	$572,877	151	$39,032	386	$198,390
SERVICES	926	$819,847	229	$68,335	671	$88,143
WHOLESALE	217	$320,531	67	$223,899	261	$283,155
MISC.	339	$204,240	185	$366,720	427	$76,901
* TOTAL *	3,470	$5,962,056	757	$800,856	2,442	$1,208,409

STORY CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	113	$823,901
BLDG. MTL.	203	$445,078
GEN. MDSE.	102	$1,075,930
FOOD	152	$332,181
MOTOR VEH.	453	$448,035
APPAREL	215	$374,019
HOME FURN.	301	$380,670
EAT DRINK	506	$829,437
SPECIALTY	1,302	$810,299
SERVICES	1,826	$976,325
WHOLESALE	545	$827,585
MISC.	951	$647,861
* TOTAL *	6,669	$7,971,321

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			64	$252,072	64	$252,072
BLDG. MTL.			90	$147,356	90	$147,356
GEN. MDSE.			29	$67,659	29	$67,659
FOOD	20	$28,045	66	$62,597	86	$90,642
MOTOR VEH.	33	$24,121	200	$124,581	233	$148,702
APPAREL	21	$9,747	39	$28,991	60	$38,738
HOME FURN.	24	$34,534	63	$45,924	87	$80,458
EAT DRINK	50	$32,218	153	$99,820	203	$132,038
SPECIALTY	57	$30,167	270	$64,889	327	$95,056
SERVICES	135	$38,495	670	$134,937	805	$173,432
WHOLESALE	55	$293,190	281	$405,499	336	$698,689
MISC.	129	$159,369	271	$115,158	400	$274,527
* TOTAL *	524	$649,886	2,196	$1,549,483	2,720	$2,199,369

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	86	$61,584
BLDG. MTL.	72	$73,210
GEN. MDSE.	26	$24,882
FOOD	56	$28,146
MOTOR VEH.	170	$52,289
APPAREL	25	$19,825
HOME FURN.	31	$6,731
EAT DRINK	85	$41,865
SPECIALTY	212	$48,523
SERVICES	424	$49,162
WHOLESALE	170	$230,862
MISC.	169	$22,039
* TOTAL *	1,460	$659,118

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$195,863	32	$19,987	53	$215,850
BLDG. MTL.	58	$106,388	20	$12,479	78	$118,867
GEN. MDSE.	22	$178,488			22	$178,488
FOOD	21	$122,859			21	$122,859
MOTOR VEH.	124	$81,174	47	$31,825	171	$112,999
APPAREL	53	$48,536			53	$48,536
HOME FURN.	59	$52,602			59	$52,602
EAT DRINK	101	$112,666	37	$16,238	138	$128,904
SPECIALTY	200	$175,857	103	$11,249	303	$187,106
SERVICES	377	$114,142	156	$17,466	533	$131,608
WHOLESALE	89	$246,932	81	$47,151	170	$294,083
MISC.	167	$115,512	122	$25,292	289	$140,804
* TOTAL *	1,292 A	$1,551,019	598	$181,687	1,890	$1,732,706

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	73	$30,371
BLDG. MTL.	53	$97,486
GEN. MDSE.	30	$10,061
FOOD	42	$20,629
MOTOR VEH.	124	$49,770
APPAREL		
HOME FURN.	30	$21,342
EAT DRINK	86	$45,244
SPECIALTY	193	$29,724
SERVICES	413	$66,714
WHOLESALE	185	$140,163
MISC.	223	$60,043
* TOTAL *	1,452	$571,547

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTTLITIES	34	$632,676	55	$47,226	89	$679,902
BLDG. MTL.	72	$244,959	61	$57,131	133	$302,090
GEN. MDSE.	60	$591,019			60	$591,019
FOOD	79	$282,449	28	$13,220	107	$295,669
MOTOR VEH.	281	$325,624	103	$54,164	384	$379,788
APPAREL	95	$118,730			95	$118,730
HOME FURN.	166	$294,807	26	$367	192	$295,174
EAT DRINK	256	$320,098	59	$23,214	315	$343,312
SPECIALTY	635	$401,955	200	$26,639	835	$428,594
SERVICES	1,052	$377,011	403	$42,705	1,455	$419,716
WHOLESALE	169	$372,218	143	$129,209	312	$501,427
MISC.	297	$169,334	250	$40,768	547	$210,102
* TOTAL *	3,196	$4,130,880	1,328	$434,643	4,524	$4,565,523

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTTLITIES			78	$73,026	78	$73,026
BLDG. MTL.	34	$115,422	61	$109,991	95	$225,413
GEN. MDSE.	20	$125,098			20	$125,098
FOOD	31	$111,910	52	$40,691	83	$152,601
MOTOR VEH.	122	$151,000	146	$68,764	268	$219,764
APPAREL	33	$37,801			33	$37,801
HOME FURN.	43	$33,704	60	$11,746	103	$45,450
EAT DRINK	69	$90,179	104	$42,357	173	$132,536
SPECIALTY	193	$92,088	280	$31,664	473	$123,752
SERVICES	386	$101,835	527	$90,139	913	$191,974
WHOLESALE	104	$141,103	164	$210,824	268	$351,927
MISC.	128	$250,631	252	$87,112	380	$337,743
* TOTAL *	1,163	$1,250,771	1,724	$766,314	2,887	$2,017,085

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			73	$74,038	73	$74,038
BLDG. MTL.	56	$122,713	72	$136,252	128	$258,965
GEN. MDSE.	24	$156,312	32	$35,378	56	$191,690
FOOD	35	$82,759	35	$18,001	70	$100,760
MOTOR VEH.	78	$51,851	136	$96,957	214	$148,808
APPAREL	48	$86,610			48	$86,610
HOME FURN.	46	$63,094	65	$26,585	111	$89,679
EAT DRINK	97	$115,124	99	$59,803	196	$174,927
SPECIALTY	193	$106,312	261	$80,961	454	$187,273
SERVICES	326	$128,391	560	$132,378	886	$260,769
WHOLESALE	133	$334,718	228	$336,014	361	$670,732
MISC.	189	$289,259	300	$111,962	489	$401,221
* TOTAL *	1,225	$1,537,143	1,861	$1,108,329	3,086	$2,645,472

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$84,158
BLDG. MTL.	81	$92,055
GEN. MDSE.		
FOOD	49	$28,742
MOTOR VEH.	122	$78,869
APPAREL	24	$15,805
HOME FURN.	22	$14,863
EAT DRINK	66	$36,989
SPECIALTY	233	$40,042
SERVICES	428	$52,146
WHOLESALE	210	$193,211
MISC.	167	$55,215
* TOTAL *	1,462	$692,095

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$892,928	129	$144,558	163	$1,037,486
BLDG. MTL.	107	$395,133	81	$90,485	188	$485,618
GEN. MDSE.	44	$1,070,901	22	$18,887	66	$1,089,788
FOOD	72	$220,033	106	$26,477	178	$246,510
MOTOR VEH.	270	$288,380	128	$91,754	398	$380,134
APPAREL	174	$299,183	20	$8,550	194	$307,733
HOME FURN.	187	$272,501	73	$37,191	260	$309,692
EAT DRINK	335	$517,593	151	$138,210	486	$655,803
SPECIALTY	587	$467,498	235	$49,939	822	$517,437
SERVICES	1,098	$533,079	546	$94,759	1,644	$627,838
WHOLESALE	277	$790,005	207	$511,278	484	$1,301,283
MISC.	405	$386,621	407	$280,537	812	$667,158
* TOTAL *	3,590	$6,133,855	2,105	$1,492,625	5,695	$7,626,480

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			42	$83,369	42	$83,369
BLDG. MTL.	28	$58,257	50	$77,979	78	$136,236
GEN. MDSE.			21	$17,071	21	$17,071
FOOD	24	$39,860	46	$25,945	70	$65,805
MOTOR VEH.	66	$65,729	115	$77,823	181	$143,552
APPAREL			33	$10,607	33	$10,607
HOME FURN.	31	$25,048	52	$27,760	83	$52,808
EAT DRINK	38	$32,131	91	$36,382	129	$68,513
SPECIALTY	105	$68,464	177	$29,404	282	$97,868
SERVICES	178	$47,180	402	$126,148	580	$173,328
WHOLESALE	44	$76,242	161	$265,500	205	$341,742
MISC.	84	$171,874	225	$91,282	309	$263,156
* TOTAL *	598	$584,785	1,415	$869,270	2,013	$1,454,055

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WINNESHIEK CLASS	DECORAH* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITTES			85	$62,508	85	$62,508
BLDG. MTL.	42	$98,367	48	$63,708	90	$162,075
GEN. MDSE.	29	$152,354			29	$152,354
FOOD	35	$66,294	57	$24,589	92	$90,883
MOTOR VEH.	120	$93,745	112	$48,236	232	$141,981
APPAREL	45	$76,074			45	$76,074
HOME FURN.	73	$46,156	47	$14,174	120	$60,330
EAT DRINK	102	$99,572	123	$58,299	225	$157,871
SPECIALTY	195	$186,679	201	$41,007	396	$227,686
SERVICES	339	$132,796	397	$57,799	736	$190,595
WHOLESALE	88	$174,779	177	$341,547	265	$516,326
MISC.	133	$235,852	284	$68,636	417	$304,488
* TOTAL *	1,201	$1,362,668	1,531	$780,503	2,732	$2,143,171

WOODBURY CLASS	SIOUX CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	62	$1,544,240	101	$253,237	163	$1,797,477
BLDG. MTL.	228	$932,711	89	$78,459	317	$1,011,170
GEN. MDSE.	93	$1,781,021	28	$12,649	121	$1,793,670
FOOD	286	$702,134	72	$33,418	358	$735,552
MOTOR VEH.	590	$685,854	202	$135,953	792	$821,807
APPAREL	269	$736,810			269	$736,810
HOME FURN.	343	$603,015	51	$27,031	394	$630,046
EAT DRINK	710	$1,072,852	194	$103,229	904	$1,176,081
SPECIALTY	1,208	$1,234,062	265	$54,947	1,473	$1,289,009
SERVICES	2,301	$1,451,196	652	$94,790	2,953	$1,545,986
WHOLESALE	833	$2,154,088	254	$287,064	1,087	$2,441,152
MISC.	811	$1,136,631	469	$82,385	1,280	$1,219,016
* TOTAL *	7,734	$14,034,614	2,377	$1,163,362	10,111	$15,197,976

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$119,946
BLDG. MTL.	53	$104,629
GEN. MDSE.		
FOOD	47	$33,239
MOTOR VEH.	175	$51,023
APPAREL		
HOME FURN.	39	$29,277
EAT DRINK	86	$42,007
SPECIALTY	181	$44,432
SERVICES	293	$52,296
WHOLESALE	170	$286,864
MISC.	174	$94,585
* TOTAL *	1,278	$858,298

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					63	$95,874
BLDG. MTL.	43	$51,741	33	$31,018	43	$193,389
GEN. MDSE.					29	$31,505
FOOD					31	$35,479
MOTOR VEH.	66	$35,538	56	$60,498	104	$65,840
APPAREL	24	$16,607	25	$22,818		
HOME FURN.	27	$22,900	27	$17,341	42	$12,436
EAT DRINK	44	$33,615	55	$34,791	81	$55,974
SPECIALTY	98	$25,331	78	$23,567	193	$52,724
SERVICES	178	$92,445	193	$148,403	405	$66,609
WHOLESALE	67	$155,907	42	$93,028	193	$293,447
MISC.	115	$156,788	112	$119,486	200	$184,521
* TOTAL *	662	$590,872	621	$550,950	1,384	$1,087,789

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1980

WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	63	$95,874
BLDG. MTL.	119	$276,148
GEN. MDSE.	29	$31,505
FOOD	31	$35,479
MOTOR VEH.	226	$161,876
APPAREL	49	$39,425
HOME FURN.	96	$52,677
EAT DRINK	180	$124,380
SPECIALTY	369	$101,622
SERVICES	776	$307,448
WHOLESALE	302	$542,382
MISC.	427	$460,795
* TOTAL *	2,667	$2,229,611
LATE FILERS	26,302	$6,572,949
* GRAND TOTAL *	369,388	$393,227,019

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	252	$30,990,175	$929,713	.24%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	2,286	$358,451,183	$10,753,532	2.73%
ELECTRIC AND GAS UTILITIES	2,252	$1,137,931,555	$34,137,267	8.68%
WATER AND SANITATION UTILITIES	2,525	$83,507,863	$2,504,797	.64%
TRANSPORTATION COMPANIES	2,003	$42,522,780	$1,275,675	.32%
* GROUP TOTALS *	9,066	$1,622,413,381	$48,671,271	12.37%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	4,901	$674,817,402	$20,242,948	5.15%
PAINT AND GLASS STORES	1,192	$52,912,663	$1,587,067	.40%
HARDWARE STORES	3,746	$214,444,335	$6,431,535	1.64%
GARDEN SUPPLY STORES	1,969	$47,194,020	$1,415,338	.36%
MOBILE HOME DEALERS	317	$1,831,669	$54,961	.01%
* GROUP TOTALS *	12,125	$991,200,089	$29,731,849	7.56%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	1,415	$836,157,363	$25,084,445	6.38%
VARIETY STORES	1,651	$355,352,405	$10,660,090	2.71%
MISCELLANEOUS GENERAL MERCHANDISE STORES	2,095	$113,629,775	$3,408,675	.87%
* GROUP TOTALS *	5,161	$1,305,139,543	$39,153,210	9.95%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	7,176	$547,043,286	$16,411,382	4.17%
MEAT AND FISH MARKETS	273	$421,849	$12,646	.00%
FRUIT AND VEGETABLE MARKETS	120	$817,149	$24,513	.01%
CONFECTIONERY STORES	340	$4,960,669	$148,817	.04%
DAIRY PRODUCT STORES	362	$5,257,878	$157,583	.04%
BAKERIES	537	$4,846,048	$145,342	.04%
MISCELLANEOUS FOOD STORES	738	$3,635,014	$109,016	.03%
* GROUP TOTALS *	9,546	$566,981,893	$17,008,998	4.32%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	4,427	$210,924,513	$6,327,693	1.61%
AUTOMOTIVE PARTS	4,539	$200,984,898	$6,029,406	1.53%
GAS STATIONS	15,653	$391,396,987	$11,740,873	2.99%
RECREATIONAL VEHICLES	2,721	$53,538,158	$1,605,898	.41%
* GROUP TOTALS *	27,340	$856,844,556	$25,703,870	6.53%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	1,226	$80,072,131	$2,401,956	.61%
WOMEN'S APPAREL STORES	3,165	$131,370,678	$3,940,639	1.00%
FAMILY AND CHILDREN'S APPAREL STORES	1,738	$80,833,595	$2,423,625	.62%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	2,037	$92,567,220	$2,776,554	.71%
OTHER APPAREL STORES	932	$16,607,388	$498,076	.13%
* GROUP TOTALS *	9,098	$401,451,012	$12,040,850	3.06%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	3,091	$210,199,226	$6,304,368	1.60%
HOME FURNISHING STORES	2,723	$76,781,666	$2,302,874	.59%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	7,175	$224,124,614	$6,722,382	1.71%
* GROUP TOTALS *	12,989	$511,105,506	$15,329,624	3.90%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	16,475	$786,656,513	$23,589,065	6.00%
DRINKING PLACES	9,123	$196,918,791	$5,903,410	1.50%
* GROUP TOTALS *	25,598	$983,575,304	$29,492,475	7.50%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	2,840	$169,926,586	$5,096,491	1.30%
LIQUOR STORES	860	$83,455,706	$2,503,675	.64%
USED MERCHANDISE STORES	6,978	$38,941,482	$1,168,195	.30%
SPORTING GOODS STORES	5,386	$72,364,496	$2,170,614	.55%
BOOKS AND STATIONERY STORES	1,885	$47,415,985	$1,422,446	.36%
JEWELRY STORES	2,795	$110,857,629	$3,325,462	.85%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	5,417	$20,682,666	$620,297	.16%
GIFT AND NOVELTY SHOPS	2,871	$44,352,931	$1,330,258	.34%
MAIL ORDER STORES	940	$34,178,096	$1,025,345	.26%
VENDING MACHINES	1,291	$43,919,857	$1,317,471	.33%
DIRECT SELLING	6,197	$49,633,131	$1,486,431	.38%
FUEL AND ICE DEALERS	1,946	$97,044,185	$2,910,478	.74%
FLORISTS	2,594	$39,272,871	$1,178,728	.30%
OTHER SPECIALTY SHOPS	13,070	$157,970,384	$4,737,411	1.20%
* GROUP TOTALS *	55,070	$1,010,016,005	$30,294,652	7.70%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	3,791	$34,921,927	$1,047,641	.27%
HOTELS AND OTHER LODGING PLACES	3,583	$167,018,261	$5,010,343	1.27%
LAUNDRY AND CLEANING	4,459	$67,023,003	$2,010,005	.51%
PHOTOGRAPHIC STUDIOS	2,629	$21,579,004	$647,082	.16%
BEAUTY SHOPS	16,650	$75,686,035	$2,270,216	.58%
BARBER SHOPS	4,749	$19,451,522	$583,257	.15%
SHOE REPAIR SHOPS	703	$4,176,857	$125,309	.03%
FUNERAL HOMES	1,852	$31,147,775	$934,423	.24%
OTHER PERSONAL SERVICES	1,708	$11,000,623	$329,988	.08%
BUILDING MAINTENANCE	531	$5,275,491	$158,244	.04%
EMPLOYMENT AGENCIES	309	$8,453,948	$253,618	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	5,541	$143,859,488	$4,315,593	1.10%
AUTOMOBILE RENTAL AND STORAGE	557	$15,744,005	$472,273	.12%
AUTOMOBILE REPAIR AND SERVICES	15,768	$212,709,911	$6,380,718	1.62%
ELECTRICAL REPAIR	4,805	$58,092,060	$1,742,334	.44%
WATCH, JEWELRY REPAIR	258	$1,159,394	$34,779	.01%
FURNITURE REPAIR	3,526	$8,572,125	$257,152	.07%
MISCELLANEOUS REPAIR	11,248	$140,229,139	$4,206,585	1.07%
MOTION PICTURE THEATRES	982	$34,111,798	$1,023,341	.26%
AMUSEMENT PARKS AND SERVICES	7,622	$136,189,779	$4,084,102	1.04%
EDUCATION INSTITUTIONS	1,669	$21,796,185	$653,556	.17%
OTHER SERVICES	4,626	$86,408,354	$2,591,971	.66%
* GROUP TOTALS *	97,566	$1,304,606,684	$39,132,830	9.95%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	1,437	$52,147,116	$1,564,435	.40%
FURNITURE AND HOME FURNISHINGS	159	$5,166,081	$154,984	.04%
CONSTRUCTION MATERIALS	6,136	$466,765,969	$13,999,965	3.56%
FARM AND CONSTRUCTION MACHINERY	12,271	$1,326,737,375	$39,800,211	10.12%
MISCELLANEOUS DURABLE GOODS	1,512	$57,534,648	$1,726,037	.44%
APPAREL, PIECE GOODS	264	$16,551,405	$496,514	.13%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES,	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	1,416	$46,477,787	$1,394,317	.35%
MISCELLANEOUS NONDURABLE GOODS	10,822	$373,427,130	$11,202,046	2.85%
* GROUP TOTALS *	34,017	$2,344,807,511	$70,338,549	17.88%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES,	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	2,597	$31,624,397	$948,718	.24%
MINING	535	$34,415,277	$1,032,461	.26%
GENERAL CONTRACTORS	5,784	$105,280,201	$3,158,402	.80%
PLUMBING AND HEATING CONTRACTORS	6,470	$135,269,808	$4,057,117	1.03%
PAINTING CONTRACTORS	3,473	$20,923,117	$627,660	.16%
ELECTRICAL CONTRACTORS	5,001	$82,852,816	$2,485,526	.63%
CARPENTRY CONTRACTORS	4,308	$32,907,694	$987,136	.25%
OTHER SPECIAL TRADE CONTRACTORS	4,972	$93,127,750	$2,793,676	.71%
FOOD MANUFACTURERS	541	$10,405,146	$312,158	.08%
APPAREL AND TEXTILE MANUFACTURERS	154	$5,818,277	$174,547	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	660	$25,701,967	$770,353	.20%
PUBLISHERS OF BOOKS AND NEWSPAPERS	1,042	$10,787,372	$323,585	.08%
COMMERCIAL PRINTERS	2,252	$68,874,488	$2,066,151	.53%
NONMETALLIC PRODUCT MANUFACTURERS	911	$69,059,027	$2,071,784	.53%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,616	$205,381,462	$6,161,401	1.57%
MISCELLANEOUS MANUFACTURERS	644	$12,717,879	$381,527	.10%
TEMPORARY RETAILERS	3,298	$21,315,370	$643,377	.16%
* GROUP TOTALS *	45,258	$966,462,048	$28,996,179	7.37%
* LATE FILERS *	26,302	$216,813,221	$6,502,949	1.65%
** GRAND TOTAL **	369,388	$13,112,406,928	$393,327,019	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
FISCAL YEAR ENDING MARCH 31, 1980

Counties	No. of Units	Computed Tax Due
Adair	2,300	$ 207,449.86
Adams	1,448	114,726.49
Allamakee	3,408	282,414.59
Appanoose	3,974	301,730.57
Audubon	2,043	211,402.39
Benton	5,731	497,195.92
Black Hawk	34,730	2,849,216.92
Boone	6,466	530,306.39
Bremer	5,488	476,103.41
Buchanan	5,465	488,746.40
Buena Vista	5,111	482,928.96
Butler	4,232	361,757.66
Calhoun	3,292	325,681.74
Carroll	5,277	554,228.15
Cass	4,315	405,250.57
Cedar	4,484	432,804.77
Cerro Gordo	11,376	965,608.62
Cherokee	4,253	379,926.34
Chickasaw	3,802	325,014.54
Clarke	2,157	166,701.91
Clay	4,737	425,172.06
Clayton	4,990	455,481.67
Clinton	13,546	1,171,719.17
Crawford	4,793	452,381.44
Dallas	7,639	644,586.60
Davis	2,146	195,470.52
Decatur	2,303	193,563.31
Delaware	4,276	396,663.70
Des Moines	11,564	933,996.35
Dickinson	3,767	337,770.32
Dubuque	20,060	1,755,932.36
Emmet	3,099	283,424.60
Fayette	5,718	500,555.16
Floyd	4,647	382,325.50
Franklin	3,113	297,131.93
Fremont	2,173	231,189.96
Greene	3,354	291,838.36
Grundy	3,505	345,609.01
Guthrie	3,055	252,748.79
Hamilton	4,549	418,341.25
Hancock	3,242	313,618.49
Hardin	5,189	485,923.44
Harrison	4,012	382,490.09
Henry	4,547	360,059.75
Howard	2,491	234,318.58
Humboldt	3,039	274,454.70
Ida	2,186	211,552.04
Iowa	3,549	338,212.38
Jackson	5,395	418,516.64
Jasper	9,184	743,991.92
Jefferson	3,984	328,548.90
Johnson	14,436	$ 1,431,048.00
Jones	4,922	431,121.23
Keokuk	3,042	268,199.03
Kossuth	5,416	534,977.15
Lee	9,947	813,078.97
Linn	41,919	3,596,965.49
Louisa	3,149	261,580.09
Lucas	2,883	213,804.36
Lyon	2,975	275,096.58
Madison	3,222	264,464.35
Mahaska	5,198	428,257.02
Marion	6,845	582,196.46
Marshall	9,973	792,066.64
Mills	2,994	263,655.60
Mitchell	2,797	241,711.75
Monona	2,920	257,118.15
Monroe	2,257	178,237.16
Montgomery	3,131	266,526.48
Muscatine	10,329	836,770.35
O'Brien	4,025	379,176.49
Osceola	1,896	178,279.76
Page	4,110	361,055.34
Palo Alto	2,861	275,303.17
Plymouth	5,733	547,128.06
Pocahontas	2,475	242,614.03
Polk	77,633	7,112,294.27
Pottawattamie	19,402	1,574,216.94
Poweshiek	4,644	431,586.80
Ringgold	1,702	146,498.66
Sac	3,441	323,149.75
Scott	35,497	3,354,823.37
Shelby	3,289	341,620.40
Sioux	6,877	687,148.81
Story	13,405	1,223,968.89
Tama	4,483	407,794.33
Taylor	1,879	161,231.42
Union	3,441	261,817.54
Van Buren	1,981	155,319.40
Wapello	10,566	761,278.81
Warren	8,746	737,365.89
Washington	4,765	405,405.44
Wayne	2,042	200,718.81
Webster	11,013	945,478.11
Winnebago	3,012	281,483.04
Winneshiek	4,809	433,994.45
Woodbury	23,233	2,009,644.73
Worth	2,071	193,720.02
Wright	3,810	353,718.24
Motor Vehicle	3,927	940,676.97
GRAND TOTAL	694,327	$61,782,171.99

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	67	$1,748,783	$52,460	.12%
ELECTRIC AND GAS UTILITIES	87	$66,703,992	$2,001,107	4.44%
WATER AND SANITATION UTILITIES	8	$67,991	$2,040	.00%
TRANSPORTATION COMPANIES	196	$50,069,998	$1,502,100	3.33%
* GROUP TOTALS *	358	$118,590,764	$3,557,707	7.89%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	506	$29,216,321	$876,497	1.94%
PAINT AND GLASS STORES	38	$646,175	$19,383	.04%
HARDWARE STORES	94	$3,184,273	$95,531	.21%
GARDEN SUPPLY STORES	49	$864,308	$25,931	.06%
MOBILE HOME DEALERS	18	$0	$0	.00%
* GROUP TOTALS *	705	$33,911,077	$1,017,342	2.26%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	26	$32,498,050	$974,943	2.16%
VARIETY STORES	23	$2,540,526	$76,216	.17%
MISCELLANEOUS GENERAL MERCHANDISE STORES	24	$726,212	$21,787	.05%
* GROUP TOTALS *	73	$35,764,788	$1,072,946	2.38%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	28	$605,573	$18,166	.04%
MEAT AND FISH MARKETS	9	$331	$10	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	4	$46,762	$1,402	.00%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	38	$76,583	$2,297	.01%
* GROUP TOTALS *	79	$729,249	$21,875	.05%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	48	$1,086,228	$32,590	.07%
AUTOMOTIVE PARTS	201	$6,784,725	$203,538	.45%
GAS STATIONS	186	$8,454,932	$253,631	.56%
RECREATIONAL VEHICLES	46	$467,032	$14,012	.03%
* GROUP TOTALS *	481	$16,792,917	$503,771	1.12%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	15	$16,275	$489	.00%
WOMEN'S APPAREL STORES	38	$249,916	$7,497	.02%
FAMILY AND CHILDREN'S APPAREL STORES	24	$1,510,242	$45,307	.10%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	67	$2,769,269	$83,077	.18%
OTHER APPAREL STORES	33	$103,662	$3,112	.01%
* GROUP TOTALS *	170	$4,649,364	$139,482	.31%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	274	$4,371,659	$131,119	.29%
HOME FURNISHING STORES	223	$14,603,480	$438,077	.97%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	431	$13,956,303	$418,698	.93%
* GROUP TOTALS *	928	$32,931,442	$987,894	2.19%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	62	$1,044,117	$31,323	.07%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	62	$1,044,117	$31,323	.07%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	4	$480,950	$14,429	.03%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	38	$924,981	$27,751	.06%
SPORTING GOODS STORES	36	$389,998	$11,700	.03%
BOOKS AND STATIONERY STORES	109	$2,148,571	$64,457	.14%
JEWELRY STORES	54	$2,013,045	$60,391	.13%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	28	$1,232,042	$36,962	.08%
GIFT AND NOVELTY SHOPS	38	$1,935,650	$58,069	.13%
MAIL ORDER STORES	84	$20,769,078	$623,075	1.38%
VENDING MACHINES	104	$2,103,379	$63,098	.14%
DIRECT SELLING	469	$16,244,959	$487,351	1.08%
FUEL AND ICE DEALERS	109	$2,683,104	$80,494	.18%
FLORISTS	9	$3,219	$96	.00%
OTHER SPECIALTY SHOPS	520	$50,627,791	$1,518,267	3.37%
* GROUP TOTALS *	1,592	$101,556,767	$3,046,142	6.76%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	210	$4,438,146	$133,145	.30%
HOTELS AND OTHER LODGING PLACES	19	$88,200	$2,648	.01%
LAUNDRY AND CLEANING	148	$3,661,209	$109,834	.24%
PHOTOGRAPHIC STUDIOS	45	$714,365	$21,433	.05%
BEAUTY SHOPS	11	$41,391	$1,242	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	67	$2,817,293	$84,517	.19%
BUILDING MAINTENANCE	79	$4,320,641	$129,620	.29%
EMPLOYMENT AGENCIES	16	$243,188	$7,296	.02%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,976	$60,817,529	$1,824,571	4.05%
AUTOMOBILE RENTAL AND STORAGE	89	$498,052	$14,945	.03%
AUTOMOBILE REPAIR AND SERVICES	72	$2,027,402	$60,820	.13%
ELECTRICAL REPAIR	150	$2,499,246	$74,979	.17%
WATCH, JEWELRY REPAIR	4	$179	$5	.00%
FURNITURE REPAIR	4	$131,772	$3,953	.01%
MISCELLANEOUS REPAIR	256	$7,609,369	$227,906	.50%
MOTION PICTURE THEATRES	33	$666,719	$20,002	.04%
AMUSEMENT PARKS AND SERVICES	66	$416,516	$12,465	.03%
EDUCATION INSTITUTIONS	14	$56,641	$1,700	.00%
OTHER SERVICES	142	$2,715,491	$81,461	.18%
* GROUP TOTALS *	3,401	$93,763,349	$2,812,472	6.24%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	186	$3,770,908	$113,134	.25%
FURNITURE AND HOME FURNISHINGS	136	$1,339,880	$40,194	.09%
CONSTRUCTION MATERIALS	1,790	$83,350,398	$2,500,434	5.54%
FARM AND CONSTRUCTION MACHINERY	4,367	$192,130,837	$5,763,972	12.78%
MISCELLANEOUS DURABLE GOODS	412	$22,809,691	$684,290	1.52%
APPAREL, PIECE GOODS	74	$2,995,355	$89,860	.20%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	233	$3,879,676	$116,390	.26%
MISCELLANEOUS NONDURABLE GOODS	1,348	$48,426,314	$1,452,802	3.22%
* GROUP TOTALS *	8,546	$358,703,059	$10,761,076	23.86%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	91	$613,826	$18,415	.04%
MINING	46	$2,072,865	$62,187	.14%
GENERAL CONTRACTORS	919	$66,258,410	$1,987,760	4.41%
PLUMBING AND HEATING CONTRACTORS	254	$9,878,989	$296,372	.66%
PAINTING CONTRACTORS	52	$224,682	$6,740	.01%
ELECTRICAL CONTRACTORS	197	$8,014,856	$240,443	.53%
CARPENTRY CONTRACTORS	91	$748,641	$22,457	.05%
OTHER SPECIAL TRADE CONTRACTORS	822	$21,328,351	$639,858	1.42%
FOOD MANUFACTURERS	266	$10,462,289	$313,867	.70%
APPAREL AND TEXTILE MANUFACTURERS	153	$6,431,038	$192,936	.43%
FURNITURE, WOOD AND PAPER MANUFACTURERS	596	$43,059,020	$1,291,764	2.86%
PUBLISHERS OF BOOKS AND NEWSPAPERS	120	$6,569,298	$197,079	.44%
COMMERCIAL PRINTERS	259	$20,247,521	$607,424	1.35%
NONMETALLIC PRODUCT MANUFACTURERS	1,219	$58,863,010	$1,765,523	3.92%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,653	$355,811,522	$10,674,313	23.67%
MISCELLANEOUS MANUFACTURERS	726	$58,851,718	$1,765,552	3.92%
TEMPORARY RETAILERS	265	$14,257,877	$456,468	1.01%
* GROUP TOTALS *	9,729	$683,693,913	$20,539,158	45.55%
* LATE FILERS *	1,022	$20,086,225	$602,586	1.34%
** GRAND TOTAL **	27,146	$1,502,217,031	$45,093,774	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1980

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	2,833	$1,315,511
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	3,960	$7,879,227
UTILITIES, COMMUNICATION, AND TRANSPORTATION	1,947	$2,875,406
VENDORS (WHOLESALE AND RETAIL)	3,798	$1,489,950
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	4,287	$668,638
SERVICES (OTHER THAN PROFESSIONAL)	1,894	$365,108
MISCELLANEOUS	576	$299,858
** GRAND TOTAL **	19,295	$14,893,698

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1980

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	67	$9,087	JONES	125	$45,565
ADAMS	25	$2,755	KEOKUK	64	$1,594
ALLAMAKEE	157	$10,919	KOSSUTH	117	$20,720
APPANOOSE	83	$1,186,630	LEE	333	$624,416
AUDUBON	44	$1,150	LINN	1,189	$1,095,075
BENTON	117	$17,449	LOUISA	65	$196,858
BLACK HAWK	889	$1,673,113	LUCAS	40	$26,698
BOONE	125	$15,730	LYON	117	$8,398
BREMER	151	$19,848	MADISON	52	$4,922
BUCHANAN	107	$10,605	MAHASKA	138	$34,140
BUENA VISTA	156	$73,783	MARION	145	$85,252
BUTLER	116	$3,364	MARSHALL	332	$248,705
CALHOUN	66	$15,896	MILLS	49	$7,258
CARROLL	196	$51,605	MITCHELL	124	$13,474
CASS	125	$58,215	MONONA	85	$3,710
CEDAR	106	$12,111	MONROE	68	$30,205
CERRO GORDO	454	$163,419	MONTGOMERY	107	$77,346
CHEROKEE	75	$6,033	MUSCATINE	293	$394,534
CHICKASAW	105	$209,065	OBRIEN	168	$30,939
CLARKE	40	$4,718	OSCEOLA	71	$13,123
CLAY	184	$58,856	PAGE	180	$16,794
CLAYTON	135	$28,134	PALO ALTO	80	$9,476
CLINTON	319	$434,162	PLYMOUTH	123	$19,776
CRAWFORD	123	$49,087	POCAHONTAS	86	$24,914
DALLAS	151	$85,427	POLK	2,374	$2,014,193
DAVIS	78	$8,901	POTTAWATTAMIE	489	$84,406
DECATUR	28	$10,121	POWESHIEK	164	$84,517
DELAWARE	71	$9,121	RINGGOLD	34	$579
DES MOINES	344	$192,317	SAC	118	$57,275
DICKINSON	111	$10,898	SCOTT	1,040	$1,290,667
DUBUQUE	660	$1,170,292	SHELBY	133	$23,306
EMMET	131	$48,242	SIOUX	235	$143,373
FAYETTE	142	$23,015	STORY	373	$164,127
FLOYD	138	$152,504	TAMA	104	$20,932
FRANKLIN	105	$26,848	TAYLOR	44	$590
FREMONT	73	$5,934	UNION	57	$29,483
GREENE	93	$6,419	VAN BUREN	28	$2,487
GRUNDY	106	$11,235	WAPELLO	235	$211,859
GUTHRIE	68	$4,872	WARREN	104	$17,288
HAMILTON	154	$74,319	WASHINGTON	182	$17,539
HANCOCK	77	$7,340	WAYNE	66	$5,738
HARDIN	241	$59,411	WEBSTER	282	$129,220
HARRISON	78	$26,689	WINNEBAGO	109	$57,564
HENRY	140	$39,431	WINNESHIEK	127	$56,996
HOWARD	75	$8,325	WOODBURY	600	$395,161
HUMBOLDT	75	$35,989	WORTH	48	$4,932
IDA	68	$10,438	WRIGHT	132	$31,861
IOWA	70	$116,535			
JACKSON	130	$28,148	OUT OF STATE	2	$559
JASPER	182	$240,824			
JEFFERSON	97	$41,887			
JOHNSON	413	$442,869	GRAND TOTAL	19,295	$14,893,698

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
June 30, 1980

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Statistics Division
HOOVER STATE OFFICE BUILDING
DES MOINES
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for town which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary are breakdowns by business group, population group, amount of computed tax and a comparison of the current period to the same period last year. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. Further information on allowable deductions is provided in the glossary on page iii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages v - x with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1980

In the second quarter of 1980, Retail Sales tax due Department of Revenue decreased by 5.15 percent compared to the second quarter of 1979. Comparison of the sales tax reported for various groups of businesses to that reported in June, 1979 revealed the following:

- The greatest decline occurred in tax reported by the Wholesale Goods Group which decreased by 24.26 percent compared to 1979. Of this group, one major factor was a 33.37 percent decline in the activity reported by the Farm and Construction Machinery Business Class (page 104).
- Of the four remaining business classes that declined, the tax reported by the Building Materials Group decreased 11.20 percent largely because of the 23.85 percent decline in the Building Materials Class (page 101).
- Food Dealers reported the largest increase with 10.46 percent. This increase is largely due to the increase in taxable sales by grocery stores which make up over 96 percent of that reported by the Food Dealers business group.

Business Group	# Bus. June 79	Tax June 79	# Bus. June 80	Tax June 80	% Change # Bus.	% Change Tax
Nonresidents	60	$ 210,168	56	$ 140,658	-6.67%	-33.07%
Utilities	2,278	10,638,040	2,233	11,378,093	-1.98	6.96
Building Materials	3,091	7,888,651	2,992	6,495,728	-3.20	-17.66
General Merchandise	1,288	9,074,229	1,296	9,324,655	0.62	2.76
Food Dealers	2,428	4,214,818	2,363	4,655,480	-2.68	10.46
Motor Vehicle	6,940	6,323,623	6,708	6,455,626	-3.34	2.09
Apparel	2,251	2,700,555	2,309	2,633,563	2.58	-2.48
Home Furnishings	3,261	3,599,078	3,186	3,196,071	-2.30	-11.20
Eating and Drinking	6,473	7,476,992	6,580	7,936,768	1.65	6.15
Specialty Retail	13,569	6,816,810	14,489	7,062,078	6.78	3.60
Services	24,464	9,967,950	24,610	9,564,937	0.60	4.04
Wholesale Goods	8,448	18,032,460	8,764	13,657,518	3.74	-24.26
Miscellaneous	11,231	7,108,665	11,129	6,434,043	0.91	-9.49
Late Filers	4,557	1,087,891	5,359	1,307,891	17.60	20.22
TOTALS	90,339	$95,139,930	92,074	$90,243,109	1.92%	-5.15%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING JUNE 30, 1980

Counties	Returns	Taxable Sales	Computed Tax
Adair	384	$ 8,683,917	$ 260,449
Adams	223	3,517,514	105,497
Allamakee	561	11,871,651	356,127
Appanoose	562	13,523,104	405,598
Audubon	345	6,491,394	194,598
Benton	753	16,550,748	496,457
Black Hawk	3,337	159,612,955	4,786,748
Boone	769	19,212,203	576,584
Bremer	817	20,917,498	627,353
Buchanan	705	14,858,894	445,538
Buena Vista	802	23,338,727	699,651
Butler	647	10,875,012	326,156
Calhoun	515	10,092,473	302,758
Carroll	829	25,054,447	751,601
Cass	716	17,691,232	530,823
Cedar	727	13,014,788	390,358
Cerro Gordo	1,498	57,407,518	1,722,044
Cherokee	624	14,977,223	449,476
Chickasaw	539	12,034,462	361,028
Clarke	321	8,201,477	246,031
Clay	776	24,555,945	736,385
Clayton	765	15,359,441	460,778
Clinton	1,549	54,134,277	1,623,932
Crawford	675	15,986,448	479,523
Dallas	959	22,646,836	679,369
Davis	308	5,906,377	177,049
Decatur	324	5,132,842	153,968
Delaware	529	13,263,032	397,836
Des Moines	1,206	50,820,826	1,524,615
Dickinson	713	17,060,431	511,876
Dubuque	2,240	99,568,405	2,986,829
Emmet	463	12,575,830	377,265
Fayette	841	22,987,766	689,440
Floyd	660	16,233,611	487,007
Franklin	495	12,266,478	367,964
Fremont	334	5,493,615	164,778
Greene	456	10,442,278	313,252
Grundy	472	10,028,668	300,827
Guthrie	466	7,887,027	236,559
Hamilton	695	15,537,783	465,961
Hancock	473	10,920,157	327,558
Hardin	858	23,909,943	717,232
Harrison	559	10,965,848	328,955
Henry	625	15,794,042	473,792
Howard	413	8,709,024	261,210
Humboldt	475	11,674,698	350,241
Ida	344	7,698,613	230,955
Iowa	590	16,559,298	496,726
Jackson	759	15,424,059	462,518
Jasper	1,099	30,972,819	929,170

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	554	$ 13,946,693	$ 418,338
Johnson	1,765	78,330,615	2,349,399
Jones	722	15,852,398	475,529
Keokuk	575	8,269,102	248,052
Kossuth	813	22,443,464	673,002
Lee	1,244	43,216,187	1,295,891
Linn	4,175	220,589,313	6,618,044
Louisa	369	7,185,993	215,558
Lucas	385	7,569,403	227,076
Lyon	458	8,665,011	259,923
Madison	401	7,490,963	224,723
Mahaska	826	20,273,830	643,971
Marion	872	22,319,593	669,560
Marshall	1,192	41,397,265	1,241,784
Mills	397	7,270,882	218,110
Mitchell	458	9,059,266	271,775
Monona	466	9,912,113	297,334
Monroe	302	6,090,907	182,704
Montgomery	494	13,365,183	400,949
Muscatine	1,018	38,388,886	1,151,468
O'Brien	735	14,904,350	447,104
Osceola	304	6,102,669	183,047
Page	674	19,144,013	574,782
Palo Alto	420	8,784,174	263,500
Plymouth	758	17,441,927	523,177
Pocahontas	500	9,539,524	286,044
Polk	7,644	474,405,955	14,231,592
Pottawattamie	1,885	69,753,561	2,093,463
Poweshiek	682	17,767,481	532,889
Ringgold	260	4,137,839	124,089
Sac	571	11,166,439	334,928
Scott	3,447	200,936,999	6,027,280
Shelby	588	12,286,133	368,479
Sioux	1,092	25,239,880	757,138
Story	1,709	63,277,071	1,898,084
Tama	699	15,165,662	454,893
Taylor	374	4,671,084	140,104
Union	474	12,926,946	387,784
Van Buren	368	4,079,858	122,338
Wapello	1,112	37,845,124	1,134,869
Warren	749	15,277,495	458,278
Washington	786	18,720,165	563,116
Wayne	376	4,931,236	147,937
Webster	1,418	57,313,720	1,719,366
Winnebago	507	10,465,120	313,896
Winneshiek	686	16,663,858	499,837
Woodbury	2,587	124,967,278	3,748,818
Worth	308	5,434,549	163,023
Wright	665	15,438,875	463,070
Nonresidents	56	4,688,574	140,658
Late Filers	5,359	43,605,823	1,307,891
TOTAL	92,074	$3,007,164,103	$ 90,243,109

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING JUNE, 1980

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$33,473,962	37.09%
25,000 TO 50,000	$11,711,252	12.98%
10,000 TO 25,000	$6,952,869	7.70%
5,000 TO 10,000	$11,266,224	12.48%
2,500 TO 5,000	$7,488,496	8.30%
1,000 TO 2,500	$7,570,688	8.39%
500 TO 1,000	$4,097,782	4.54%
TOWNS UNDER 500	$2,456,790	2.72%
NON-PERMIT	$73,023	.08%
RURAL	$5,011,365	5.55%
OTHERS	$140,658	.16%
TOTALS	$90,243,109	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION

BY COMPUTED TAX DUE

QUARTER ENDING JUNE, 1980

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	26,950	31.41%	$135,682	.15%
25.00 -	49.99	6,767	7.89%	$243,551	.27%
50.00 -	99.99	7,808	9.10%	$562,448	.62%
100.00 -	149.99	4,697	5.47%	$577,570	.64%
150.00 -	199.99	3,375	3.93%	$585,325	.65%
200.00 -	249.99	2,826	3.29%	$632,248	.70%
250.00 -	499.99	9,608	11.20%	$3,486,686	3.86%
500.00 -	999.99	9,540	11.12%	$6,784,060	7.52%
1,000.00 -	1,499.99	4,529	5.28%	$5,545,120	6.14%
1,500.00 -	1,999.99	2,451	2.86%	$4,233,592	4.69%
2,000.00 -	2,499.99	1,472	1.72%	$3,289,631	3.65%
2,500.00 -	2,999.99	1,006	1.17%	$2,750,987	3.05%
3,000.00 -	3,999.99	1,293	1.51%	$4,460,924	4.94%
4,000.00 -	4,999.99	828	.97%	$3,697,078	4.10%
5,000.00 -	9,999.99	1,611	1.88%	$11,049,807	12.24%
10,000.00 -	24,999.99	778	.91%	$11,303,434	12.53%
25,000.00 -	49,999.99	139	.16%	$4,735,802	5.25%
50,000.00 -	99,999.99	62	.07%	$4,252,294	4.71%
100,000.00 &	OVER	52	.06%	$21,916,870	24.29%
TOTALS		85,792	100.00%*	$90,243,109	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING JUNE, 1980

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	20,720	24.15%	$2,017,010	.03%	$100,040	.11%
500 - 999	4,676	5.68%	$3,576,220	.05%	$105,042	.12%
1,000 - 1,999	6,260	7.30%	$9,122,894	.12%	$258,432	.29%
2,000 - 2,999	4,044	4.71%	$9,988,974	.13%	$273,623	.30%
3,000 - 3,999	2,942	3.43%	$10,199,531	.13%	$273,968	.30%
4,000 - 4,999	2,243	2.61%	$10,058,343	.13%	$265,037	.29%
5,000 - 9,999	7,553	8.80%	$54,994,845	.72%	$1,404,939	1.56%
10,000 - 24,999	11,917	13.89%	$197,268,592	2.57%	$4,851,250	5.38%
25,000 - 49,999	8,414	9.81%	$300,322,237	3.91%	$6,741,481	7.47%
50,000 - 99,999	6,550	7.63%	$460,775,230	6.00%	$8,980,124	9.95%
100,000 - 249,999	5,544	6.46%	$869,614,990	11.32%	$13,843,947	15.34%
250,000 - 499,999	2,329	2.71%	$815,665,747	10.62%	$10,758,240	11.92%
500,000 - 999,999	1,279	1.49%	$887,930,200	11.56%	$8,855,724	9.81%
1,000,000 & OVER	1,121	1.31%	$4,050,775,149	52.73%	$33,531,262	37.16%
TOTALS	85,792	100.00%*	$7,682,309,962	100.00%*	$90,243,109	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xii, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xii - xiii present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1980

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	96	1.39%	$ 1,161,479	9.91%
Building Materials	183	2.65	166,218	1.42
General Merchandise	18	0.26	230,842	1.97
Food Dealers	19	0.27	6,874	0.06
Motor Vehicle	131	1.90	108,010	0.92
Apparel	43	0.62	52,089	0.44
Home Furnishings	225	3.26	229,479	1.96
Eating and Drinking	17	0.25	10,860	0.09
Specialty Retail	404	5.84	681,654	5.82
Services	880	12.73	721,395	6.15
Wholesale Goods	2,203	31.87	2,942,484	25.10
Miscellaneous	2,511	36.33	5,318,904	45.38
Late Filers	182	2.63	91,152	0.78
TOTAL	6,912	100.00%	$11,721,440	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1979 and 1980

Use Tax	June 1979	June 1980	% Change
Retailers			
Number of Returns	6,792	6,912	1.77%
Computed Tax	$11,093,532	$11,721,440	5.66%
Motor Vehicle			
Number of Returns	215,846	154,160	-28.58%
Computed Tax	$18,144,759	$11,376,741	-37.30%
Consumers			
Number of Returns	4,802	4,745	-1.19%
Computed Tax	$ 3,740,640	$ 4,717,045	26.10%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1980

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	2,716	39.29%	$3,624-	.03%
25.00 - 49.99	385	5.57%	$13,861	.12%
50.00 - 99.99	500	7.23%	$36,099	.31%
100.00 - 149.99	303	4.38%	$37,278	.32%
150.00 - 199.99	251	3.63%	$43,307	.37%
200.00 - 249.99	206	2.98%	$45,894	.39%
250.00 - 499.99	612	8.85%	$221,549	1.89%
500.00 - 999.99	590	8.54%	$421,497	3.60%
1,000.00 - 1,499.99	297	4.30%	$366,024	3.12%
1,500.00 - 1,999.99	196	2.84%	$338,501	2.89%
2,000.00 - 2,499.99	129	1.87%	$288,764	2.46%
2,500.00 - 2,999.99	103	1.49%	$281,539	2.40%
3,000.00 - 3,999.99	153	2.21%	$530,544	4.53%
4,000.00 - 4,999.99	74	1.07%	$330,051	2.82%
5,000.00 - 9,999.99	179	2.59%	$1,271,383	10.85%
10,000.00 - 24,999.99	142	2.05%	$2,106,282	17.97%
25,000.00 - 49,999.99	42	.61%	$1,430,377	12.20%
50,000.00 - 99,999.99	20	.29%	$1,263,566	10.78%
100,000.00 & OVER	14	.20%	$2,698,546	23.02%
TOTALS	6,912	100.00%*	$11,721,440	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of April 1, 1980, the local option hotel/motel tax is currently imposed in fourteen cities and in one county in Iowa. Altoona joined the other jurisdictions imposing the tax, while Arnolds Park decided to discontinue the tax this quarter. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, thirteen of the jurisdictions have elected to impose a 5 percent rate, while the remaining two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending June 30, 1980, a total of $611,874.32 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Increase
Altoona	5%	$ 13,272.64	(2)
Ankeny	5%	7,925.33	5.61
Cedar Rapids	5%	114,791.65	14.13
Clive	5%	20,082.16	0.13
Council Bluffs	5%	39,964.47	-0.01
Des Moines	5%	206,111.04	9.05
Dubuque	5%	56,947.75	36.18
Indianola	5%	1,134.15	-5.21
Johnston	5%	8,386.64	87.84
Polk County	5%	36,034.64	-12.17
Sergeant Bluff	3%	1,228.76	(2)
Sioux City	3%	41,635.89	11.31
Urbandale	5%	48,414.38	4.04
West Des Moines	5%	13,257.12	-50.73
Windsor Heights	5%	2,687.70	14.80
TOTAL		611,874.32	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from previous quarter along with penalty and interest.

(2) Not comparable to the previous years quarter.

RETAIL SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
WUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	56	$4,688,574	$140,658	.16%
ADAIR COUNTY				
GREENFIELD*	137	$4,454,758	$133,624	.15%
ADAIR	56	$1,941,139	$58,235	.06%
STUART	30	$587,084	$17,611	.02%
BRIDGEWATER	19	$272,692	$8,142	.01%
FONTANELLE	40	$350,975	$10,521	.01%
ORIENT	18	$164,173	$4,923	.01%
NON-PERMIT	4	$46,232	$1,389	.00%
OTHER	80	$866,864	$26,004	.03%
* TOTAL COUNTY *	384	$8,683,917	$260,449	.29%
ADAMS COUNTY				
CORNING*	122	$2,898,007	$86,911	.10%
NODAWAY	10	$36,117	$1,083	.00%
PRESCOTT	16	$124,151	$3,726	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	75	$459,239	$13,777	.02%
* TOTAL COUNTY *	223	$3,517,514	$105,497	.12%
ALLAMAKEE COUNTY				
WAUKON*	192	$4,952,439	$148,570	.16%
LANSING	81	$1,386,774	$41,606	.05%
POSTVILLE	97	$3,023,089	$90,667	.10%
NEW ALBIN	37	$581,093	$17,433	.02%
HARPERS FERRY	26	$208,294	$6,248	.01%
WATERVILLE	10	$74,626	$2,240	.00%
NON-PERMIT	4	$3,599	$111	.00%
OTHER	114	$1,641,737	$49,252	.05%
* TOTAL COUNTY *	561	$11,871,651	$356,127	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	310	$11,101,666	$332,983	.37%
CINCINNATI	14	$42,546	$1,276	.00%
MORAVIA	42	$705,122	$21,153	.02%
MOULTON	35	$333,798	$10,013	.01%
MYSTIC	20	$67,681	$2,032	.00%
NON-PERMIT	3	$23,133	$695	.00%
OTHER	138	$1,249,158	$37,446	.04%
* TOTAL COUNTY *	562	$13,523,104	$405,598	.45%
AUDUBON COUNTY				
AUDUBON*	168	$5,065,507	$151,827	.17%
EXIRA	62	$630,084	$18,903	.02%
BRAYTON	11	$57,633	$1,719	.00%
KIMBALLTON	33	$305,761	$9,173	.01%
NON-PERMIT	1	$133	$5	.00%
OTHER	70	$432,256	$12,971	.01%
* TOTAL COUNTY *	345	$6,491,394	$194,598	.22%
BENTON COUNTY				
BELLE PLAINE	128	$3,095,339	$92,822	.10%
VINTON*	201	$7,678,734	$230,365	.26%
BLAIRSTOWN	44	$1,097,874	$32,936	.04%
SHELLSBURG	24	$419,823	$12,597	.01%
VAN HORNE	33	$426,684	$12,775	.01%
ATKINS	22	$350,502	$10,514	.01%
GARRISON	25	$167,535	$5,028	.01%
KEYSTONE	38	$1,205,855	$36,176	.04%
MT AUBURN	10	$167,940	$5,041	.01%
NEWHALL	30	$499,971	$14,996	.02%
NORWAY	28	$531,663	$15,950	.02%
URBANA	25	$147,945	$4,433	.00%
WALFORD	13	$176,535	$5,294	.01%
NON-PERMIT	4	$6,899	$210	.00%
OTHER	128	$577,449	$17,320	.02%
* TOTAL COUNTY *	753	$16,550,748	$496,457	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,952	$115,275,536	$3,457,276	3.83%
CEDAR FALLS	859	$36,591,916	$1,097,193	1.22%
EVANSDALE	95	$1,512,915	$45,314	.05%
ELK RUN HTS	14	$138,075	$4,142	.00%
HUDSON	71	$1,183,446	$35,504	.04%
LA PORTE CITY	107	$1,687,839	$50,627	.06%
DUNKERTON	32	$462,813	$13,878	.02%
JANESVILLE	12	$144,190	$4,326	.00%
GILBERTVILLE	27	$417,378	$12,521	.01%
RAYMOND	15	$399,479	$11,967	.01%
WASHBURN	19	$220,010	$6,602	.01%
NON-PERMIT	33	$143,021	$4,307	.00%
OTHER	101	$1,436,337	$43,091	.05%
* TOTAL COUNTY *	3,337	$159,612,955	$4,786,748	5.30%
BOONE COUNTY				
BOONE*	425	$13,890,381	$416,927	.46%
MADRID	77	$1,437,299	$43,121	.05%
OGDEN	88	$1,692,631	$50,774	.06%
BOXHOLM	15	$189,693	$5,692	.01%
PILOT MOUND	12	$48,018	$1,441	.00%
NON-PERMIT	3	$4,532	$139	.00%
OTHER	149	$1,949,649	$58,490	.06%
* TOTAL COUNTY *	769	$19,212,203	$576,584	.64%
BREMER COUNTY				
WAVERLY*	292	$11,999,918	$359,932	.40%
SUMNER	119	$3,266,389	$97,972	.11%
TRIPOLI	66	$1,070,218	$32,112	.04%
DENVER	70	$1,449,411	$43,466	.05%
JANESVILLE	26	$351,791	$10,478	.01%
READLYN	48	$683,771	$20,505	.02%
FREDERIKA	11	$72,458	$2,174	.00%
PLAINFIELD	28	$341,370	$10,242	.01%
NON-PERMIT	6	$51,666	$1,552	.00%
OTHER	151	$1,630,506	$48,920	.05%
* TOTAL COUNTY *	817	$20,917,498	$627,353	.70%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	249	$9,172,957	$274,999	.30%
JESUP	73	$1,251,287	$37,538	.04%
FAIRBANK	44	$639,950	$19,184	.02%
HAZLETON	35	$248,583	$7,458	.01%
LAMONT	36	$251,964	$7,544	.01%
WINTHROP	42	$733,712	$22,012	.02%
AURORA	14	$171,012	$5,130	.01%
BRANDON	26	$174,614	$5,238	.01%
QUASQUETON	17	$103,707	$3,112	.00%
ROWLEY	17	$163,714	$4,911	.01%
NON-PERMIT	3	$17,865	$537	.00%
OTHER	149	$1,929,529	$57,875	.06%
* TOTAL COUNTY *	705	$14,858,894	$445,538	.49%
BUENA VISTA COUNTY				
STORM LAKE*	394	$16,159,191	$484,338	.54%
ALTA	83	$2,225,254	$66,757	.07%
ALBERT CITY	40	$1,203,189	$36,077	.04%
MARATHON	18	$276,590	$8,296	.01%
NEWELL	58	$1,033,198	$30,966	.03%
SIOUX RAPIDS	64	$942,549	$28,259	.03%
LAKESIDE	13	$195,431	$5,861	.01%
REMBRANDT	18	$222,177	$6,666	.01%
LINN GROVE	16	$50,563	$1,518	.00%
NON-PERMIT	2	$14,699	$442	.00%
OTHER	96	$1,015,886	$30,471	.03%
* TOTAL COUNTY *	802	$23,338,727	$699,651	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$835,709	$25,046	.03%
GREENE	83	$2,344,938	$70,348	.08%
PARKERSBURG	91	$2,074,172	$62,173	.07%
SHELL ROCK	55	$352,461	$10,573	.01%
ALLISON*	77	$2,042,610	$61,279	.07%
APLINGTON	52	$1,077,780	$32,335	.04%
DUMONT	41	$768,055	$23,023	.03%
NEW HARTFORD	33	$338,059	$10,143	.01%
BRISTOW	17	$87,522	$2,624	.00%
NON-PERMIT	2	$1,299	$40	.00%
OTHER	136	$952,407	$28,572	.03%
* TOTAL COUNTY *	647	$10,875,012	$326,156	.36%
CALHOUN COUNTY				
LAKE CITY	96	$2,877,190	$86,320	.10%
MANSON	91	$2,224,715	$66,736	.07%
ROCKWELL CITY*	114	$2,921,683	$87,632	.10%
LOHRVILLE	36	$189,763	$5,693	.01%
POMEROY	48	$561,851	$16,857	.02%
FARNHAMVILLE	28	$748,768	$22,463	.02%
SOMERS	10	$47,183	$1,416	.00%
NON-PERMIT	2	$6,266	$189	.00%
OTHER	90	$515,054	$15,452	.02%
* TOTAL COUNTY *	515	$10,092,473	$302,758	.34%
CARROLL COUNTY				
CARROLL*	389	$16,984,629	$509,521	.56%
COON RAPIDS	71	$1,724,054	$51,712	.06%
MANNING	83	$1,957,462	$58,726	.07%
BREDA	39	$521,097	$15,631	.02%
GLIDDEN	50	$1,272,825	$38,185	.04%
ARCADIA	22	$391,890	$11,756	.01%
DEDHAM	15	$239,472	$7,184	.01%
HALBUR	13	$383,937	$11,512	.01%
TEMPLETON	25	$225,885	$6,776	.01%
NON-PERMIT	3	$7,632	$229	.00%
OTHER	119	$1,345,564	$40,369	.04%
* TOTAL COUNTY *	829	$25,054,447	$751,601	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	336	$12,805,488	$384,246	.43%
ANITA	79	$967,607	$29,026	.03%
GRISWOLD	78	$1,261,066	$37,838	.04%
LEWIS	28	$153,146	$4,596	.01%
CUMBERLAND	26	$270.278	$8,107	.01%
MASSENA	45	$748,546	$22,456	.02%
WIOTA	12	$101,273	$3.040	.00%
NON-PERMIT	3	$499	$16	.00%
OTHER	109	$1,383,329	$41,498	.05%
* TOTAL COUNTY *	716	$17,691,232	$530,823	.59%
CEDAR COUNTY				
TIPTON*	181	$4,928,757	$147,807	.16%
DURANT	76	$2,154,688	$64,629	.07%
MECHANICSVILLE	45	$527,261	$15,816	.02%
WEST BRANCH	88	$1,099,113	$32.963	.04%
CLARENCE	57	$912,889	$27,385	.03%
LOWDEN	50	$967,220	$29,016	.03%
STANWOOD	52	$619,670	$18,590	.02%
BENNETT	35	$516,622	$15,498	.02%
NON-PERMIT	1	$66	$3	.00%
OTHER	142	$1,288,502	$38,651	.04%
* TOTAL COUNTY *	727	$13,014,788	$390,358	.43%
CERRO GORDO COUNTY				
MASON CITY*	902	$44,288,451	$1,328,655	1.47%
CLEAR LAKE	299	$9,157,062	$274,557	.30%
VENTURA	25	$551,326	$16,541	.02%
ROCKWELL	47	$608,166	$18,241	.02%
DOUGHERTY	11	$90,536	$2,717	.00%
MESERVEY	20	$122,903	$3,687	.00%
PLYMOUTH	12	$149,988	$4,499	.00%
SWALEDALE	14	$233,158	$6,996	.01%
THORNTON	26	$350.052	$10,502	.01%
NON-PERMIT	10	$22,830	$690	.00%
OTHER	132	$1,833,046	$54,959	.06%
* TOTAL COUNTY *	1,498	$57,407,518	$1,722,044	1.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	305	$11,082,435	$332,624	.37%
MARCUS	76	$1,537,764	$46,134	.05%
AURELIA	52	$596,988	$17,909	.02%
CLEGHORN	11	$212,739	$6,383	.01%
MERIDEN	17	$92,590	$2,779	.00%
QUIMBY	26	$537,763	$16,137	.02%
WASHTA	15	$58,610	$1,760	.00%
NON-PERMIT	4	$13,166	$396	.00%
OTHER	118	$845,168	$25,354	.03%
* TOTAL COUNTY *	624	$14,977,223	$449,476	.50%
CHICKASAW COUNTY				
NEW HAMPTON*	186	$7,117,031	$213,515	.24%
NASHUA	79	$1,489,434	$44,687	.05%
FREDERICKSBURG	59	$933,537	$27,980	.03%
LAWLER	38	$643,940	$19,321	.02%
ALTA VISTA	22	$332,023	$9,963	.01%
IONIA	19	$244,281	$7,330	.01%
NON-PERMIT	3	$1,099	$34	.00%
OTHER	133	$1,273,117	$38,198	.04%
* TOTAL COUNTY *	539	$12,034,462	$361,028	.40%
CLARKE COUNTY				
OSCEOLA*	223	$7,540,945	$226,212	.25%
MURRAY	28	$213,771	$6,413	.01%
WOODBURN	14	$77,164	$2,316	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	56	$369,597	$11,090	.01%
* TOTAL COUNTY *	321	$8,201,477	$246,031	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	496	$20,781,206	$623,147	.69%
EVERLY	44	$1,298,902	$38,967	.04%
PETERSON	44	$871,567	$26,141	.03%
FOSTORIA	15	$189,410	$5,682	.01%
ROYAL	31	$239,323	$7,178	.01%
WEBB	19	$131,419	$3,941	.00%
NON-PERMIT	7	$7,298	$220	.00%
OTHER	120	$1,036,820	$31,109	.03%
* TOTAL COUNTY *	776	$24,555,945	$736,385	.82%
CLAYTON COUNTY				
ELKADER*	114	$3,848,521	$115,456	.13%
GUTTENBERG	101	$2,746,221	$82,391	.09%
MONONA	74	$1,511,773	$45,353	.05%
STRAWBERRY PT	70	$1,379,177	$41,373	.05%
EDGEWOOD	40	$991,092	$29,729	.03%
GARNAVILLO	41	$495,541	$14,854	.02%
MARQUETTE	19	$160,046	$4,803	.01%
MCGREGOR	82	$981,369	$29,444	.03%
FARMERSBURG	16	$538,026	$16,141	.02%
LUANA	21	$353,216	$10,596	.01%
VOLGA CITY	19	$133,034	$3,990	.00%
NON-PERMIT	4	$7,533	$227	.00%
OTHER	164	$2,213,892	$66,421	.07%
* TOTAL COUNTY *	765	$15,359,441	$460,778	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	843	$42,266,106	$1,267,887	1.40%
DE WITT	178	$5,640,140	$169,210	.19%
CAMANCHE	93	$1,324,916	$39,737	.04%
DELMAR	16	$114,683	$3,426	.00%
GRAND MOUND	24	$145,529	$4,367	.00%
LOST NATION	49	$473,854	$14,220	.02%
WHEATLAND	47	$868,779	$26,062	.03%
CALAMUS	18	$472,160	$14,164	.02%
CHARLOTTE	18	$302,368	$9,072	.01%
GOOSE LAKE	13	$78,078	$2,344	.00%
LOW MOOR	23	$178,064	$5,344	.01%
TORONTO	11	$30,585	$918	.00%
WELTON	10	$96,437	$2,893	.00%
NON-PERMIT	29	$44,157	$1,342	.00%
OTHER	177	$2,098,421	$62,946	.07%
* TOTAL COUNTY *	1,549	$54,134,277	$1,623,932	1.80%
CRAWFORD COUNTY				
DENISON*	295	$11,272,614	$338,125	.37%
CHARTER OAK	46	$818,554	$24,552	.03%
DOW CITY	30	$228,022	$6,840	.01%
MANILLA	44	$897,456	$26,921	.03%
SCHLESWIG	53	$827,305	$24,820	.03%
VAIL	25	$209,735	$6,290	.01%
ASPINWALL	10	$59,704	$1,791	.00%
KIRON	25	$269,598	$8,087	.01%
RICKETTS	13	$63,559	$1,905	.00%
WESTSIDE	27	$371,266	$11,136	.01%
NON-PERMIT	1	$1,400	$42	.00%
OTHER	106	$967,235	$29,014	.03%
* TOTAL COUNTY *	675	$15,986,446	$479,523	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	268	$9,468,521	$284,044	.31%
ADEL*	127	$3,949,956	$118,499	.13%
DALLAS CENTER	60	$713,781	$21,412	.02%
DEXTER	34	$625,628	$18,762	.02%
REDFIELD	50	$551,296	$16,536	.02%
WAUKEE	61	$735,133	$22,055	.02%
WOODWARD	41	$850,152	$25,503	.03%
DAWSON	13	$87,741	$2,632	.00%
DE SOTO	26	$236,482	$7,093	.01%
GRANGER	34	$787,510	$23,626	.03%
LINDEN	12	$113,937	$3,417	.00%
MINBURN	22	$191,657	$5,747	.01%
VAN METER	26	$352,195	$10,564	.01%
NON-PERMIT	1	$166	$5	.00%
OTHER	184	$3,982,681	$119,474	.13%
* TOTAL COUNTY *	959	$22,646,836	$679,369	.75%
DAVIS COUNTY				
BLOOMFIELD*	160	$4,653,350	$139,570	.15%
DRAKESVILLE	11	$84,901	$2,548	.00%
PULASKI	10	$130,420	$3,911	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	127	$1,037,706	$31,020	.03%
* TOTAL COUNTY *	308	$5,906,377	$177,049	.20%
DECATUR COUNTY				
LAMONI	82	$1,752,168	$52,565	.06%
LEON*	109	$2,641,507	$79,221	.09%
DAVIS CITY	13	$151,064	$4,534	.01%
DECATUR CITY	11	$111,502	$3,346	.00%
GARDEN GROVE	12	$50,675	$1,522	.00%
GRAND RIVER	14	$63,723	$1,911	.00%
VAN WERT	10	$60,097	$1,804	.00%
WELDON	13	$94,670	$2,840	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	60	$207,436	$6,225	.01%
* TOTAL COUNTY *	324	$5,132,842	$153,968	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	232	$9,284,003	$278,481	.31%
EARLVILLE	33	$599,955	$17,998	.02%
HOPKINTON	35	$461,659	$13,852	.02%
COLESBURG	21	$302,639	$9,057	.01%
DELHI	26	$408,351	$12,251	.01%
GREELEY	14	$181,511	$5,446	.01%
RYAN	19	$102,078	$3,063	.00%
NON-PERMIT	2	$899	$28	.00%
OTHER	147	$1,921,937	$57,660	.06%
* TOTAL COUNTY *	529	$13,263,032	$397,836	.44%
DES MOINES COUNTY				
BURLINGTON*	789	$38,111,743	$1,143,355	1.27%
MEDIAPOLIS	84	$1,873,106	$56,187	.06%
WEST BURLINGTON	135	$8,641,491	$259,242	.29%
DANVILLE	30	$475,018	$14,243	.02%
MIDDLETOWN	11	$60,775	$1,824	.00%
NON-PERMIT	9	$26,163	$791	.00%
OTHER	148	$1,632,530	$48,973	.05%
* TOTAL COUNTY *	1,206	$50,820,826	$1,524,615	1.69%
DICKINSON COUNTY				
MILFORD	123	$2,418,124	$72,546	.08%
SPIRIT LAKE*	210	$7,403,858	$222,094	.25%
ARNOLDS PARK	104	$1,941,230	$58,217	.06%
LAKE PARK	66	$1,200,175	$36,009	.04%
OKOBOJI	33	$1,944,507	$58,335	.06%
SUPERIOR	10	$76,884	$2,308	.00%
TERRIL	23	$312,882	$9,388	.01%
NON-PERMIT	1	$10,766	$422	.00%
OTHER	143	$1,752,005	$52,557	.06%
* TOTAL COUNTY *	713	$17,060,431	$511,876	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,563	$80,708,715	$2,420,898	2.68%
CASCADE	92	$2,565,633	$76,969	.09%
DYERSVILLE	151	$7,057,716	$211,720	.23%
EPWORTH	29	$595,105	$17,852	.02%
FARLEY	45	$906,989	$27,212	.03%
BERNARD	23	$172,923	$5,187	.01%
HOLY CROSS	17	$370,556	$11,118	.01%
LUXEMBURG	12	$204,966	$6,148	.01%
NEW VIENNA	22	$466,523	$13,997	.02%
SHERRILL	13	$62,281	$1,869	.00%
WORTHINGTON	23	$198,258	$5,948	.01%
NON-PERMIT	20	$185,827	$5,722	.01%
OTHER	230	$6,072,913	$182,189	.20%
* TOTAL COUNTY *	2,240	$99,568,405	$2,986,829	3.31%
EMMET COUNTY				
ESTHERVILLE*	261	$10,062,370	$301,862	.33%
ARMSTRONG	67	$1,019,945	$30,599	.03%
RINGSTED	28	$647,996	$19,439	.02%
DOLLIVER	10	$86,103	$2,583	.00%
WALLINGFORD	17	$114,031	$3,419	.00%
NON-PERMIT	2	$1,066	$33	.00%
OTHER	78	$644,319	$19,330	.02%
* TOTAL COUNTY *	463	$12,575,830	$377,265	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	278	$10,720,092	$321,455	.36%
FAYETTE	66	$643,765	$19,300	.02%
WEST UNION*	127	$4,242,695	$127,247	.14%
ARLINGTON	30	$547,327	$16,421	.02%
CLERMONT	23	$969,477	$29,084	.03%
ELGIN	40	$781,865	$23,458	.03%
HAWKEYE	27	$374,080	$11,223	.01%
MAYNARD	28	$896,449	$26,892	.03%
ST LUCAS	16	$234,617	$7,040	.01%
WADENA	17	$124,018	$3,720	.00%
WAUCOMA	17	$138,627	$4,157	.00%
WESTGATE	10	$42,913	$1,287	.00%
NON-PERMIT	3	$2,299	$71	.00%
OTHER	159	$3,269,542	$98,085	.11%
* TOTAL COUNTY *	841	$22,987,766	$689,440	.76%
FLOYD COUNTY				
CHARLES CITY*	336	$12,626,530	$378,792	.42%
NORA SPRINGS	62	$692,784	$20,782	.02%
ROCKFORD	48	$646,711	$19,401	.02%
FLOYD	20	$238,085	$7,140	.01%
MARBLE ROCK	31	$244,437	$7,332	.01%
RUDD	28	$380,543	$11,416	.01%
NON-PERMIT	4	$4,999	$153	.00%
OTHER	131	$1,399,522	$41,991	.05%
* TOTAL COUNTY *	660	$16,233,611	$487,007	.54%
FRANKLIN COUNTY				
HAMPTON*	233	$8,377,673	$251,321	.28%
SHEFFIELD	66	$878,151	$26,340	.03%
ALEXANDER	13	$190,344	$5,709	.01%
COULTER	18	$174,076	$5,205	.01%
GENEVA	11	$216,006	$6,481	.01%
LATIMER	32	$570,426	$17,112	.02%
NON-PERMIT	2	$10,333	$311	.00%
OTHER	120	$1,849,469	$55,485	.06%
* TOTAL COUNTY *	495	$12,266,478	$367,964	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	67	$1,931,089	$57,934	.06%
SIDNEY*	65	$803,189	$24,079	.03%
TABOR	52	$455,872	$13,673	.02%
FARRAGUT	20	$188,757	$5,662	.01%
RANDOLPH	14	$122,633	$3,679	.00%
RIVERTON	16	$136,587	$4,097	.00%
THURMAN	11	$63,993	$1,907	.00%
NON-PERMIT	1	$1,100	$33	.00%
OTHER	88	$1,790,395	$53,714	.06%
* TOTAL COUNTY *	334	$5,493,615	$164,778	.18%
GREENE COUNTY				
JEFFERSON*	230	$7,051,943	$211,549	.23%
CHURDAN	33	$447,989	$13,439	.01%
GRAND JCT	57	$1,210,556	$36,317	.04%
SCRANTON	35	$595,632	$17,866	.02%
PATON	29	$373,995	$11,218	.01%
RIPPEY	15	$181,621	$5,447	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	57	$580,542	$17,416	.02%
* TOTAL COUNTY *	456	$10,442,278	$313,252	.35%
GRUNDY COUNTY				
GRUNDY CENTER*	133	$4,504,664	$135,139	.15%
REINBECK	81	$1,498,683	$44,960	.05%
CONRAD	51	$1,132,984	$33,990	.04%
DIKE	43	$1,005,001	$30,120	.03%
WELLSBURG	50	$927,104	$27,810	.03%
BEAMAN	13	$292,281	$8,769	.01%
HOLLAND	15	$117,453	$3,524	.00%
NON-PERMIT	1	$933	$29	.00%
OTHER	85	$549,565	$16,486	.02%
* TOTAL COUNTY *	472	$10,028,668	$300,827	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	128	$2,772,996	$83,167	.09%
PANORA	65	$1,496,452	$44,896	.05%
STUART	61	$1,503,653	$45,107	.05%
BAYARD	32	$419,434	$12,582	.01%
CASEY	30	$360,007	$10,779	.01%
BAGLEY	25	$546,451	$16,393	.02%
JAMAICA	14	$59,815	$1,794	.00%
MENLO	20	$190,759	$5,723	.01%
YALE	18	$163,655	$4,907	.01%
NON-PERMIT	2	$3,533	$106	.00%
OTHER	71	$370,272	$11,105	.01%
* TOTAL COUNTY *	466	$7,887,027	$236,559	.26%
HAMILTON COUNTY				
WEBSTER CITY*	334	$9,331,976	$279,770	.31%
JEWELL	55	$1,726,570	$51,800	.06%
STRATFORD	46	$987,637	$29,630	.03%
WILLIAMS	37	$863,698	$25,912	.03%
BLAIRSBURG	14	$226,181	$6,786	.01%
ELLSWORTH	25	$658,114	$19,742	.02%
KAMRAR	16	$116,330	$3,488	.00%
RANDALL	15	$162,361	$4,869	.01%
STANHOPE	25	$257,777	$7,735	.01%
NON-PERMIT	6	$9,099	$289	.00%
OTHER	122	$1,198,040	$35,940	.04%
* TOTAL COUNTY *	695	$15,537,783	$465,961	.52%
HANCOCK COUNTY				
BRITT	110	$3,079,420	$92,358	.10%
GARNER*	110	$4,136,887	$124,085	.14%
KANAWHA	41	$1,208,994	$36,272	.04%
KLEMME	32	$304,757	$9,142	.01%
CORWITH	28	$473,722	$14,212	.02%
CRYSTAL LAKE	16	$159,551	$4,786	.01%
GOODELL	13	$42,409	$1,272	.00%
WODEN	18	$345,436	$10,363	.01%
NON-PERMIT	2	$8,599	$258	.00%
OTHER	103	$1,160,382	$34,810	.04%
* TOTAL COUNTY *	473	$10,920,157	$327,558	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	262	$10,268,967	$308,005	.34%
ACKLEY	90	$1,608,493	$48,250	.05%
ELDORA*	144	$3,793,875	$113,818	.13%
ALDEN	42	$530,328	$15,911	.02%
HUBBARD	50	$1,438,107	$43,140	.05%
RADCLIFFE	32	$529,960	$15,898	.02%
STEAMBOAT ROCK	23	$631,451	$18,944	.02%
UNION	31	$623,107	$18,693	.02%
NON-PERMIT	4	$2,398	$76	.00%
OTHER	180	$4,483,257	$134,497	.15%
* TOTAL COUNTY *	858	$23,909,943	$717,232	.79%
HARRISON COUNTY				
DUNLAP	66	$1,320,205	$39,593	.04%
LOGAN*	73	$1,787,452	$53,623	.06%
MISSOURI VALLEY	144	$4,206,108	$126,182	.14%
WOODBINE	66	$1,189,603	$35,679	.04%
MAGNOLIA	12	$42,214	$1,268	.00%
MONDAMIN	31	$384,324	$11,527	.01%
PERSIA	26	$143,536	$4,307	.00%
PISGAH	25	$261,112	$7,835	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	116	$1,631,294	$48,941	.05%
* TOTAL COUNTY *	559	$10,965,848	$328,955	.36%
HENRY COUNTY				
MT PLEASANT*	264	$10,341,902	$310,234	.34%
NEW LONDON	67	$1,199,286	$35,981	.04%
WAYLAND	37	$660,611	$19,818	.02%
WINFIELD	56	$1,369,860	$41,097	.05%
HILLSBORO	11	$70,836	$2,125	.00%
MT UNION	10	$119,010	$3,570	.00%
OLDS	17	$303,410	$9,103	.01%
SALEM	14	$94,926	$2,846	.00%
NON-PERMIT	4	$5,499	$166	.00%
OTHER	145	$1,628,702	$48,852	.05%
* TOTAL COUNTY *	625	$15,794,042	$473,792	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	190	$6,471,057	$194,069	.22%
ELMA	37	$314,995	$9,450	.01%
LIME SPRINGS	39	$464,964	$13,947	.02%
RICEVILLE	19	$353,171	$10,595	.01%
CHESTER	19	$134,388	$4,031	.00%
PROTIVIN	21	$425,715	$12,773	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	88	$544,734	$16,345	.02%
* TOTAL COUNTY *	413	$8,709,024	$261,210	.29%
HUMBOLDT COUNTY				
HUMBOLDT	215	$9,400,637	$282,015	.31%
DAKOTA CITY*	32	$280,779	$8,423	.01%
GILMORE CITY	16	$186,977	$5,609	.01%
LIVERMORE	28	$380,238	$11,407	.01%
BODE	22	$254,644	$7,639	.01%
BRADGATE	10	$112,441	$3,372	.00%
RENWICK	27	$366,756	$11,004	.01%
THOR	11	$121,458	$3,641	.00%
NON-PERMIT	7	$61,832	$1,859	.00%
OTHER	107	$508,936	$15,272	.02%
* TOTAL COUNTY *	475	$11,674,698	$350,241	.39%
IDA COUNTY				
HOLSTEIN	84	$1,345,449	$40,360	.04%
IDA GROVE*	128	$5,226,212	$156,789	.17%
BATTLE CREEK	43	$430,368	$12,912	.01%
ARTHUR	20	$156,041	$4,682	.01%
GALVA	24	$226,694	$6,792	.01%
NON-PERMIT	4	$10,532	$319	.00%
OTHER	41	$303,297	$9,101	.01%
* TOTAL COUNTY *	344	$7,698,613	$230,955	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	116	$2,958,720	$88,730	.10%
NORTH ENGLISH	58	$1,070,261	$32,107	.04%
WILLIAMSBURG	113	$4,233,904	$127,019	.14%
VICTOR	52	$948,359	$28,453	.03%
LADORA	20	$106,579	$3,199	.00%
MILLERSBURG	15	$131,286	$3,938	.00%
PARNELL	12	$63,795	$1,915	.00%
NON-PERMIT	4	$4,566	$140	.00%
OTHER	200	$7,041,828	$211,225	.23%
* TOTAL COUNTY *	590	$16,559,298	$496,726	.55%
JACKSON COUNTY				
MAQUOKETA*	289	$8,305,593	$249,060	.28%
BELLEVUE	106	$2,254,569	$67,562	.07%
PRESTON	53	$1,377,333	$41,323	.05%
SABULA	36	$301,478	$9,045	.01%
ANDREW	19	$152,248	$4,569	.01%
BALDWIN	15	$50,621	$1,517	.00%
LA MOTTE	19	$292,557	$8,776	.01%
MILES	25	$652,308	$19,569	.02%
MONMOUTH	11	$49,371	$1,481	.00%
SPRINGBROOK	12	$110,878	$3,326	.00%
NON-PERMIT	4	$42,798	$1,286	.00%
OTHER	170	$1,834,305	$55,004	.06%
* TOTAL COUNTY *	759	$15,424,059	$462,518	.51%
JASPER COUNTY				
NEWTON*	509	$19,772,150	$593,148	.66%
COLFAX	79	$3,406,188	$102,185	.11%
MONROE	71	$1,207,784	$36,235	.04%
BAXTER	45	$555,516	$16,665	.02%
KELLOGG	34	$346,814	$10,405	.01%
PRAIRIE CITY	55	$1,827,983	$54,841	.06%
LYNNVILLE	28	$275,496	$8,262	.01%
MINGO	18	$103,225	$3,098	.00%
SULLY	44	$1,688,639	$50,657	.06%
NON-PERMIT	4	$10,232	$310	.00%
OTHER	212	$1,778,792	$53,364	.06%
* TOTAL COUNTY *	1,099	$30,972,819	$929,170	1.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	366	$12,413,565	$372,345	.41%
BATAVIA	20	$171,478	$5,143	.01%
LIBERTYVILLE	20	$128,027	$3,840	.00%
LOCKRIDGE	13	$153,335	$4,600	.01%
PACKWOOD	20	$192,246	$5,770	.01%
NON-PERMIT	3	$2,100	$64	.00%
OTHER	112	$885,942	$26,576	.03%
* TOTAL COUNTY *	554	$13,946,693	$418,338	.46%
JOHNSON COUNTY				
IOWA CITY*	1,030	$58,126,926	$1,743,354	1.93%
CORALVILLE	209	$11,617,607	$348,516	.39%
LONE TREE	41	$453,419	$13,601	.02%
OXFORD	31	$365,513	$10,964	.01%
SOLON	59	$783,577	$23,507	.03%
HILLS	18	$371,891	$11,156	.01%
NORTH LIBERTY	43	$1,413,326	$42,349	.05%
SWISHER	23	$532,682	$15,982	.02%
TIFFIN	11	$256,762	$7,704	.01%
NON-PERMIT	24	$59,460	$1,797	.00%
OTHER	276	$4,349,452	$130,469	.14%
* TOTAL COUNTY *	1,765	$78,330,615	$2,349,399	2.60%
JONES COUNTY				
ANAMOSA*	162	$5,825,561	$174,767	.19%
MONTICELLO	198	$6,255,186	$187,654	.21%
OLIN	43	$434,059	$13,021	.01%
OXFORD JCT	36	$307,800	$9,234	.01%
WYOMING	44	$653,025	$19,549	.02%
CENTER JCT	12	$65,873	$1,977	.00%
ONSLOW	19	$191,818	$5,753	.01%
NON-PERMIT	3	$4,432	$133	.00%
OTHER	205	$2,114,644	$63,441	.07%
* TOTAL COUNTY *	722	$15,852,398	$475,529	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	64	$675,088	$20,255	.02%
SIGOURNEY*	133	$3,498,440	$104,935	.12%
DELTA	20	$74,329	$2,229	.00%
HEDRICK	50	$495,681	$14,873	.02%
RICHLAND	37	$620,623	$18,618	.02%
WHAT CHEER	54	$395,542	$11,867	.01%
HARPER	10	$101,065	$3,032	.00%
KESWICK	19	$344,107	$10,323	.01%
OLLIE	12	$132,377	$3,972	.00%
SOUTH ENGLISH	17	$194,221	$5,827	.01%
NON-PERMIT	1	$66	$2	.00%
OTHER	158	$1,737,563	$52,119	.06%
* TOTAL COUNTY *	575	$8,269,102	$248,052	.27%
KOSSUTH COUNTY				
ALGONA*	310	$15,236,843	$456,884	.51%
BANCROFT	49	$1,256,381	$37,651	.04%
BURT	28	$182,505	$5,469	.01%
LU VERNE	21	$138,878	$4,165	.00%
SWEA CITY	53	$1,045,511	$31,366	.03%
TITONKA	40	$1,051,896	$31,554	.03%
WESLEY	28	$695,876	$20,875	.02%
WHITTEMORE	44	$678,823	$20,364	.02%
FENTON	25	$305,159	$9,154	.01%
LAKOTA	23	$216,620	$6,500	.01%
LEDYARD	15	$182,037	$5,439	.01%
LONE ROCK	20	$102,642	$3,079	.00%
NON-PERMIT	2	$3,399	$103	.00%
OTHER	155	$1,346,894	$40,399	.04%
* TOTAL COUNTY *	813	$22,443,464	$673,002	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	352	$12,149,306	$364,319	.40%
KEOKUK	445	$20,474,356	$614,030	.68%
DONNELLSON	65	$1,510,168	$45,096	.05%
MONTROSE	27	$345,000	$10,349	.01%
WEST POINT	52	$937,550	$28,125	.03%
ST PAUL	13	$544,386	$16,331	.02%
HOUGHTON	10	$332,600	$9,979	.01%
NON-PERMIT	6	$11,832	$358	.00%
OTHER	274	$6,910,989	$207,304	.23%
* TOTAL COUNTY *	1,244	$43,216,187	$1,295,891	1.44%
LINN COUNTY				
CEDAR RAPIDS*	2,827	$188,547,130	$5,656,947	6.27%
MARION	431	$17,148,349	$514,288	.57%
CENTER POINT	46	$739,722	$22,190	.02%
CENTRAL CITY	61	$592,765	$17,778	.02%
HIAWATHA	77	$1,692,649	$50,778	.06%
LISBON	66	$768,421	$23,050	.03%
MT VERNON	95	$2,634,928	$79,043	.09%
COGGON	42	$749,689	$22,491	.02%
FAIRFAX	26	$209,337	$6,282	.01%
SPRINGVILLE	40	$583,293	$17,497	.02%
WALKER	41	$389,721	$11,687	.01%
ALBURNETTE	26	$388,350	$11,650	.01%
ELY	23	$372,626	$11,177	.01%
PALO	16	$78,665	$2,360	.00%
PRAIRIEBURG	10	$70,919	$2,127	.00%
NON-PERMIT	49	$328,666	$9,877	.01%
OTHER	299	$5,294,063	$158,822	.18%
* TOTAL COUNTY *	4,175	$220,589,313	$6,618,044	7.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	80	$2,011,884	$60,356	.07%
WAPELLO*	97	$1,963,059	$58,878	.07%
MORNING SUN	44	$680,888	$20,427	.02%
GRANDVIEW	15	$217,095	$6,504	.01%
LETTS	14	$102,604	$3,079	.00%
OAKVILLE	19	$193,294	$5,798	.01%
NON-PERMIT	1	$21,500	$645	.00%
OTHER	99	$1,995,669	$59,866	.07%
* TOTAL COUNTY *	369	$7,185,993	$215,558	.24%
LUCAS COUNTY				
CHARITON*	240	$6,025,339	$180,766	.20%
RUSSELL	30	$509,963	$15,297	.02%
DERBY	11	$77,294	$2,317	.00%
LUCAS	16	$61,471	$1,836	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	88	$895,336	$26,860	.03%
* TOTAL COUNTY *	385	$7,569,403	$227,076	.25%
LYON COUNTY				
ROCK RAPIDS*	137	$3,741,432	$112,238	.12%
GEORGE	64	$1,461,689	$43,832	.05%
DOON	21	$309,383	$9,282	.01%
INWOOD	45	$1,118,595	$33,554	.04%
LARCHWOOD	39	$513,749	$15,414	.02%
LITTLE ROCK	24	$263,975	$7,918	.01%
ALVORD	11	$104,506	$3,137	.00%
LESTER	23	$376,390	$11,291	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	94	$775,292	$23,257	.03%
* TOTAL COUNTY *	458	$8,665,011	$259,923	.29%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	187	$5,614,667	$168,440	.19%
EARLHAM	41	$588,149	$17,647	.02%
MACKSBURG	15	$72,672	$2,181	.00%
ST CHARLES	28	$249,938	$7,499	.01%
TRURO	23	$208,788	$6,263	.01%
NON-PERMIT	1	$533	$17	.00%
OTHER	106	$756,216	$22,676	.03%
* TOTAL COUNTY *	401	$7,490,963	$224,723	.25%
MAHASKA COUNTY				
OSKALOOSA*	509	$17,538,926	$561,935	.62%
NEW SHARON	76	$895,742	$26,859	.03%
BARNES CITY	12	$46,392	$1,391	.00%
FREMONT	28	$200,204	$6,007	.01%
LEIGHTON	10	$45,274	$1,357	.00%
ROSE HILL	11	$69,527	$2,085	.00%
NON-PERMIT	7	$10,063	$305	.00%
OTHER	173	$1,467,702	$44,032	.05%
* TOTAL COUNTY *	826	$20,273,830	$643,971	.71%
MARION COUNTY				
KNOXVILLE*	281	$9,972,196	$299,146	.33%
PELLA	264	$8,377,037	$251,314	.28%
PLEASANTVILLE	65	$742,437	$22,271	.02%
BUSSEY	21	$96,786	$2,889	.00%
MELCHER	38	$462,889	$13,886	.02%
NON-PERMIT	4	$1,665	$52	.00%
OTHER	199	$2,666,583	$80,002	.09%
* TOTAL COUNTY *	872	$22,319,593	$669,560	.74%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	801	$36,792,021	$1,103,724	1.22%
STATE CENTER	71	$860,139	$25,779	.03%
ALBION	18	$193,006	$5,733	.01%
GILMAN	27	$390,718	$11,720	.01%
MELBOURNE	30	$391,220	$11,729	.01%
LAUREL	20	$165,013	$4,952	.01%
LE GRAND	27	$348,541	$10,456	.01%
RHODES	12	$35,480	$1,065	.00%
NON-PERMIT	6	$65,265	$1,961	.00%
OTHER	180	$2,155,862	$64,665	.07%
* TOTAL COUNTY *	1,192	$41,397,265	$1,241,784	1.38%
MILLS COUNTY				
GLENWOOD*	169	$4,635,647	$139,052	.15%
MALVERN	67	$1,123,568	$33,708	.04%
EMERSON	25	$382,466	$11,473	.01%
PACIFIC JCT	12	$23,485	$704	.00%
HASTINGS	14	$109,988	$3,301	.00%
HENDERSON	16	$116,256	$3,487	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	94	$879,472	$26,385	.03%
* TOTAL COUNTY *	397	$7,270,882	$218,110	.24%
MITCHELL COUNTY				
OSAGE*	175	$5,317,146	$159,508	.18%
ST ANSGAR	60	$1,046,233	$31,384	.03%
RICEVILLE	46	$511,949	$15,362	.02%
STACYVILLE	35	$882,704	$26,482	.03%
NON-PERMIT	3	$3,699	$113	.00%
OTHER	139	$1,297,535	$38,926	.04%
* TOTAL COUNTY *	458	$9,059,266	$271,775	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	169	$5,192,894	$155,760	.17%
MAPLETON	94	$2,499,527	$74,980	.08%
UTE	39	$451,814	$13,553	.02%
WHITING	28	$221,589	$6,646	.01%
BLENCOE	16	$122,766	$3,685	.00%
CASTANA	13	$214,943	$6,449	.01%
MOORHEAD	19	$361,131	$10,833	.01%
SOLDIER	22	$243,849	$7,314	.01%
TURIN	10	$40,605	$1,221	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	56	$562,975	$16,893	.02%
* TOTAL COUNTY *	466	$9,912,113	$297,334	.33%
MONROE COUNTY				
ALBIA*	191	$4,941,328	$148,216	.16%
LOVILIA	23	$134,908	$4,049	.00%
MELROSE	10	$68,884	$2,067	.00%
NON-PERMIT	1	$566	$17	.00%
OTHER	77	$945,221	$28,355	.03%
* TOTAL COUNTY *	302	$6,090,907	$182,704	.20%
MONTGOMERY COUNTY				
RED OAK*	277	$10,695,660	$320,867	.36%
VILLISCA	72	$974,247	$29,216	.03%
STANTON	42	$664,175	$19,926	.02%
ELLIOTT	25	$200,260	$6,010	.01%
NON-PERMIT	1	$1,433	$44	.00%
OTHER	77	$829,408	$24,886	.03%
* TOTAL COUNTY *	494	$13,365,183	$400,949	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	622	$28,294,569	$848,741	.94%
WEST LIBERTY	95	$2,326,223	$69,688	.08%
WILTON	85	$4,832,225	$144,967	.16%
ATALISSA	15	$95,994	$2,881	.00%
CONESVILLE	10	$68,660	$2,059	.00%
NICHOLS	17	$426,441	$12,793	.01%
NON-PERMIT	5	$10.365	$314	.00%
OTHER	169	$2,334,409	$70,025	.08%
* TOTAL COUNTY *	1,018	$38,388,886	$1,151,468	1.28%
OBRIEN COUNTY				
SHELDON	228	$7,659,022	$229,753	.25%
HARTLEY	94	$1,997,185	$59,918	.07%
PAULLINA	92	$1,444,667	$43,341	.05%
PRIMGHAR*	63	$1,028,077	$30,844	.03%
SANBORN	76	$1,196,903	$35,906	.04%
SUTHERLAND	56	$577,253	$17,303	.02%
ARCHER	13	$176,815	$5,306	.01%
CALUMET	10	$123,615	$3,708	.00%
NON-PERMIT	2	$499	$17	.00%
OTHER	101	$700,314	$21,008	.02%
* TOTAL COUNTY *	735	$14,904,350	$447,104	.50%
OSCEOLA COUNTY				
SIBLEY*	138	$3,935,280	$118,050	.13%
ASHTON	30	$512,095	$15,361	.02%
OCHEYEDAN	33	$584,979	$17,527	.02%
HARRIS	10	$96,049	$2,882	.00%
MELVIN	27	$479,538	$14,386	.02%
NON-PERMIT	1	$100	$3	.00%
OTHER	65	$494,628	$14,838	.02%
* TOTAL COUNTY *	304	$6,102,669	$183,047	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	215	$7,686,533	$230,590	.26%
SHENANDOAH	291	$9,216,832	$276,975	.31%
ESSEX	40	$428,434	$12,853	.01%
COIN	12	$114,672	$3,441	.00%
COLLEGE SPRINGS	10	$71,342	$2,141	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	106	$1,626,200	$48,782	.05%
* TOTAL COUNTY *	674	$19,144,013	$574,782	.64%
PALO ALTO COUNTY				
EMMETSBURG*	168	$4,921,129	$147,612	.16%
GRAETTINGER	49	$551,766	$16,557	.02%
RUTHVEN	38	$561,212	$16,830	.02%
WEST BEND	48	$1,152,845	$34,585	.04%
AYRSHIRE	14	$146,894	$4,406	.00%
CYLINDER	11	$191,411	$5,742	.01%
MALLARD	23	$239,515	$7,187	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	69	$1,019,382	$30,581	.03%
* TOTAL COUNTY *	420	$8,784,174	$263,500	.29%
PLYMOUTH COUNTY				
LE MARS*	293	$10,903,627	$327,075	.36%
AKRON	70	$1,346,881	$40,409	.04%
KINGSLEY	79	$1,307,309	$39,223	.04%
REMSEN	88	$2,171,523	$65,107	.07%
MERRILL	38	$329,116	$9,868	.01%
BRUNSVILLE	10	$57,922	$1,738	.00%
HINTON	24	$510,762	$15,322	.02%
OYENS	13	$49,323	$1,468	.00%
WESTFIELD	10	$57,636	$1,729	.00%
NON-PERMIT	7	$19,897	$598	.00%
OTHER	126	$687,931	$20,640	.02%
* TOTAL COUNTY *	758	$17,441,927	$523,177	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	51	$605,794	$18,171	.02%
LAURENS	111	$2,584,161	$77,518	.09%
POCAHONTAS*	136	$3,932,039	$117,838	.13%
GILMORE CITY	25	$584,873	$17,546	.02%
ROLFE	48	$768,506	$23,046	.03%
HAVELOCK	13	$183,231	$5,499	.01%
PALMER	21	$272,760	$8,181	.01%
VARINA	12	$45,167	$1,356	.00%
NON-PERMIT	6	$27,665	$831	.00%
OTHER	77	$535,328	$16,058	.02%
* TOTAL COUNTY *	500	$9,539,524	$286,044	.32%
POLK COUNTY				
DES MOINES*	5,906	$402,238,811	$12,067,004	13.37%
WEST DES MOINES	607	$35,999,919	$1,079,949	1.20%
URBANDALE	121	$6,402,753	$192,085	.21%
ALTOONA	142	$6,420,694	$192,612	.21%
ANKENY	359	$13,145,334	$394,023	.44%
CLIVE	21	$2,102,258	$63,056	.07%
GRIMES	63	$1,601,327	$48,038	.05%
MITCHELLVILLE	44	$363,009	$10,891	.01%
POLK CITY	41	$452,742	$13,577	.02%
BONDURANT	35	$511,044	$15,333	.02%
ELKHART	13	$147,576	$4,429	.00%
RUNNELLS	26	$369,919	$11,097	.01%
JOHNSTON	25	$871,833	$26,154	.03%
NON-PERMIT	81	$257,107	$7,750	.01%
OTHER	160	$3,521,629	$105,594	.12%
* TOTAL COUNTY *	7,644	$474,405,955	$14,231,592	15.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,058	$47,904,761	$1,438,097	1.59%
AVOCA	92	$2,511,116	$75,332	.08%
CARTER LAKE	49	$1,722,709	$51,682	.06%
OAKLAND	73	$1,590,971	$47,652	.05%
CARSON	28	$296,804	$8,904	.01%
NEOLA	38	$635,656	$19,068	.02%
WALNUT	48	$606,085	$18,184	.02%
CRESCENT	15	$393,029	$11,792	.01%
HANCOCK	13	$113,092	$3,394	.00%
MACEDONIA	17	$790,445	$23,713	.03%
MINDEN	32	$558,274	$16,749	.02%
TREYNOR	33	$444,023	$13,321	.01%
UNDERWOOD	33	$622,599	$18,678	.02%
NON-PERMIT	13	$10,830	$330	.00%
OTHER	343	$11,553,167	$346,567	.38%
* TOTAL COUNTY *	1,885	$69,753,561	$2,093,463	2.32%
POWESHIEK COUNTY				
GRINNELL	292	$11,309,838	$339,201	.38%
BROOKLYN	83	$2,097,138	$62,909	.07%
MONTEZUMA*	108	$2,021,820	$60,658	.07%
VICTOR	10	$542,573	$16,278	.02%
DEEP RIVER	27	$147,008	$4,405	.00%
MALCOM	16	$285,354	$8,560	.01%
NON-PERMIT	5	$1,098	$35	.00%
OTHER	141	$1,362,652	$40,843	.05%
* TOTAL COUNTY *	682	$17,767,481	$532,889	.59%
RINGGOLD COUNTY				
MOUNT AYR*	120	$3,078,181	$92,297	.10%
DIAGONAL	27	$176,611	$5,298	.01%
KELLERTON	21	$121,102	$3,633	.00%
TINGLEY	17	$110,153	$3,306	.00%
NON-PERMIT	1	$700	$22	.00%
OTHER	74	$651,092	$19,533	.02%
* TOTAL COUNTY *	260	$4,137,839	$124,089	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	149	$4,100,882	$123,032	.14%
LAKE VIEW	78	$1,572,318	$47,118	.05%
ODEBOLT	72	$1,358,281	$40,744	.05%
EARLY	38	$784,815	$23,538	.03%
SCHALLER	47	$901,749	$27,053	.03%
WALL LAKE	39	$920,035	$27,598	.03%
AUBURN	25	$267,347	$8,019	.01%
LYTTON	24	$220,052	$6,603	.01%
NEMAHA	11	$46,388	$1,393	.00%
NON-PERMIT	4	$8,065	$244	.00%
OTHER	84	$986,507	$29,586	.03%
* TOTAL COUNTY *	571	$11,166,439	$334,928	.37%
SCOTT COUNTY				
DAVENPORT*	2,241	$148,629,142	$4,458,172	4.94%
BETTENDORF	513	$35,652,894	$1,069,481	1.19%
BUFFALO	36	$729,937	$21,897	.02%
LE CLAIRE	60	$842,342	$25,272	.03%
BLUE GRASS	50	$927,787	$27,834	.03%
ELDRIDGE	82	$3,884,102	$116,491	.13%
PRINCETON	30	$768,438	$23,054	.03%
WALCOTT	64	$2,262,820	$67,880	.08%
DIXON	16	$157,772	$4,732	.01%
LONG GROVE	16	$103,780	$3,114	.00%
MCCAUSLAND	16	$150,253	$4,507	.00%
NEW LIBERTY	11	$23,874	$717	.00%
RIVERDALE	11	$235,313	$7,059	.01%
NON-PERMIT	71	$234,150	$7,066	.01%
OTHER	230	$6,334,395	$190,004	.21%
* TOTAL COUNTY *	3,447	$200,936,999	$6,027,280	6.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	271	$8,815,070	$264,347	.29%
ELK HORN	32	$622,377	$18,671	.02%
SHELBY	35	$262,705	$7,881	.01%
DEFIANCE	25	$195,132	$5,855	.01%
EARLING	38	$447,464	$13,423	.01%
IRWIN	38	$504,428	$15,134	.02%
PANAMA	22	$131,040	$3,932	.00%
PORTSMOUTH	14	$132,722	$3,982	.00%
WESTPHALIA	10	$100,609	$3,019	.00%
NON-PERMIT	3	$22,800	$684	.00%
OTHER	100	$1,051,786	$31,551	.03%
* TOTAL COUNTY *	588	$12,286,133	$368,479	.41%
SIOUX COUNTY				
HAWARDEN	129	$2,727,629	$81,777	.09%
ALTON	49	$1,317,136	$39,518	.04%
HULL	78	$1,454,329	$43,628	.05%
ORANGE CITY*	151	$5,061,745	$151,855	.17%
ROCK VALLEY	139	$4,136,100	$124,081	.14%
SIOUX CENTER	202	$5,973,331	$179,188	.20%
BOYDEN	34	$834,625	$25,030	.03%
HOSPERS	49	$712,273	$21,369	.02%
IRETON	41	$911,615	$27,349	.03%
GRANVILLE	23	$187,319	$5,622	.01%
MAURICE	17	$54,869	$1,646	.00%
NON-PERMIT	7	$31,666	$955	.00%
OTHER	173	$1,837,243	$55,120	.06%
* TOTAL COUNTY *	1,092	$25,239,880	$757,138	.84%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	893	$48,418,314	$1,452,460	1.61%
NEVADA*	187	$5,799,826	$173,991	.19%
STORY CITY	113	$3,299,497	$98,943	.11%
CAMBRIDGE	25	$156,087	$4,683	.01%
COLO	35	$331,092	$9,926	.01%
MAXWELL	30	$264,417	$7,931	.01%
ROLAND	37	$539,139	$16,175	.02%
SLATER	48	$1,083,584	$32,509	.04%
ZEARING	33	$321,146	$9,636	.01%
COLLINS	26	$177,039	$5,309	.01%
GILBERT	19	$116,273	$3,489	.00%
HUXLEY	42	$563,877	$16,917	.02%
MCCALLSBURG	19	$133,796	$4,015	.00%
NON-PERMIT	30	$71,192	$2,153	.00%
OTHER	172	$2,001,792	$59,947	.07%
* TOTAL COUNTY *	1,709	$63,277,071	$1,898,084	2.10%
TAMA COUNTY				
TAMA	132	$4,257,038	$127,702	.14%
DYSART	69	$1,024,851	$30,742	.03%
TOLEDO*	107	$4,745,826	$142,375	.16%
TRAER	108	$2,132,934	$63,966	.07%
GARWIN	27	$217,311	$6,519	.01%
GLADBROOK	59	$968,579	$29,056	.03%
CHELSEA	30	$485,918	$14,578	.02%
CLUTIER	15	$112,710	$3,365	.00%
ELBERON	12	$91,127	$2,733	.00%
LINCOLN	12	$508,757	$15,239	.02%
NON-PERMIT	2	$14,433	$433	.00%
OTHER	126	$606,178	$18,185	.02%
* TOTAL COUNTY *	699	$15,165,662	$454,893	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		115	$1,772,555	$53,147	.06%
LENOX		76	$2,014,801	$60,445	.07%
CLEARFIELD		33	$296,802	$8,901	.01%
NEW MARKET		27	$160,926	$4,829	.01%
BLOCKTON		15	$117,724	$3,534	.00%
CONWAY		10	$37,908	$1,137	.00%
GRAVITY		11	$41,458	$1,243	.00%
SHARPSBURG		10	$23,770	$715	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		77	$205,140	$6,153	.01%
* TOTAL COUNTY *		374	$4,671,084	$140,104	.16%
UNION	COUNTY				
CRESTON*		322	$11,515,698	$345,455	.38%
AFTON		50	$855,787	$25,670	.03%
LORIMOR		22	$190,873	$5,727	.01%
NON-PERMIT		1	$433	$13	.00%
OTHER		79	$364,155	$10,919	.01%
* TOTAL COUNTY *		474	$12,926,946	$387,784	.43%
VAN BUREN	COUNTY				
KEOSAUQUA*		65	$1,155,023	$34,600	.04%
BONAPARTE		26	$452,121	$13,564	.02%
FARMINGTON		54	$556,600	$16,698	.02%
MILTON		28	$269,860	$8,096	.01%
BIRMINGHAM		18	$179,544	$5,386	.01%
CANTRIL		23	$146,953	$4,408	.00%
STOCKPORT		22	$224,789	$6,738	.01%
NON-PERMIT		0	$0	$0	.00%
OTHER		132	$1,094,968	$32,848	.04%
* TOTAL COUNTY *		368	$4,079,858	$122,338	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	793	$34,551,975	$1,036,107	1.15%
ELDON	46	$743,347	$22,266	.02%
EDDYVILLE	37	$317,425	$9,524	.01%
AGENCY	31	$444,895	$13,345	.01%
BLAKESBURG	21	$125,986	$3,779	.00%
NON-PERMIT	13	$11,364	$348	.00%
OTHER	171	$1,650,132	$49,500	.05%
* TOTAL COUNTY *	1,112	$37,845,124	$1,134,869	1.26%
WARREN COUNTY				
INDIANOLA*	295	$9,789,053	$293,637	.33%
CARLISLE	80	$1,484,429	$44,534	.05%
NORWALK	65	$809,335	$24,277	.03%
MILO	23	$289,955	$8,699	.01%
HARTFORD	14	$114,907	$3,447	.00%
LACONA	23	$339,755	$10,192	.01%
MARTENSDALE	12	$62,072	$1,861	.00%
NEW VIRGINIA	23	$266,821	$8,005	.01%
ST MARYS	10	$122,175	$3,665	.00%
NON-PERMIT	5	$1,964	$61	.00%
OTHER	199	$1,997,029	$59,900	.07%
* TOTAL COUNTY *	749	$15,277,495	$458,278	.51%
WASHINGTON COUNTY				
WASHINGTON*	306	$11,808,703	$354,238	.39%
KALONA	113	$2,884,000	$86,516	.10%
BRIGHTON	38	$373,658	$11,209	.01%
RIVERSIDE	38	$394,323	$11,830	.01%
WELLMAN	71	$1,435,663	$43,071	.05%
AINSWORTH	23	$243,894	$8,861	.01%
CRAWFORDSVILLE	21	$125,083	$3,752	.00%
WEST CHESTER	16	$100,302	$3,008	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	160	$1,354,539	$40,631	.05%
* TOTAL COUNTY *	786	$18,720,165	$563,116	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	116	$2,556,689	$76,700	.08%
SEYMOUR	49	$466,094	$13,982	.02%
ALLERTON	37	$249,333	$7,480	.01%
HUMESTON	54	$906,165	$27,190	.03%
LINEVILLE	15	$132,766	$3,982	.00%
PROMISE CITY	11	$74,693	$2,241	.00%
NON-PERMIT	2	$966	$31	.00%
OTHER	92	$544,530	$16,331	.02%
* TOTAL COUNTY *	376	$4,931,236	$147,937	.16%
WEBSTER COUNTY				
FT DODGE*	903	$46,961,849	$1,408,902	1.56%
GOWRIE	65	$1,229,761	$36,805	.04%
DAYTON	51	$892,618	$26,780	.03%
LEHIGH	25	$252,254	$7,552	.01%
BADGER	18	$265,473	$7,962	.01%
CALLENDAR	21	$425,159	$12,753	.01%
DUNCOMBE	18	$168,424	$5,054	.01%
HARCOURT	18	$523,031	$15,689	.02%
MOORLAND	12	$110,408	$3,312	.00%
VINCENT	16	$658,463	$19,754	.02%
NON-PERMIT	8	$75,997	$2,284	.00%
OTHER	263	$5,750,283	$172,519	.19%
* TOTAL COUNTY *	1,418	$57,313,720	$1,719,366	1.91%
WINNEBAGO COUNTY				
FOREST CITY*	151	$4,199,889	$125,952	.14%
BUFFALO CENTER	76	$1,536,430	$46,082	.05%
LAKE MILLS	123	$2,490,092	$74,707	.08%
THOMPSON	37	$786,613	$23,596	.03%
LELAND	12	$15,881	$476	.00%
RAKE	22	$269,761	$8,093	.01%
NON-PERMIT	1	$1,166	$35	.00%
OTHER	85	$1,165,268	$34,955	.04%
* TOTAL COUNTY *	507	$10,465,120	$313,896	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	296	$10,850,982	$325,462	.36%
CALMAR	60	$1,084,041	$32,523	.04%
OSSIAN	59	$810,542	$24,318	.03%
FT. ATKINSON	39	$965,934	$28,981	.03%
RIDGEWAY	18	$142,267	$4,265	.00%
SPILLVILLE	26	$345,128	$10,347	.01%
NON-PERMIT	2	$533	$16	.00%
OTHER	186	$2,464,431	$73,925	.08%
* TOTAL COUNTY *	686	$16,663,858	$499,837	.55%
WOODBURY COUNTY				
SIOUX CITY*	1,996	$116,449,292	$3,493,294	3.87%
MOVILLE	65	$1,949,058	$58,458	.06%
ANTHON	55	$1,180,959	$35,427	.04%
CORRECTIONVILLE	59	$740,074	$22,204	.02%
DANBURY	34	$531,097	$15,923	.02%
SERGEANT BLUFF	59	$902,501	$27,076	.03%
SLOAN	44	$654,494	$19,638	.02%
CUSHING	23	$114,301	$3,430	.00%
HORNICK	14	$265,341	$7,949	.01%
LAWTON	30	$289,280	$8,677	.01%
OTO	10	$38,245	$1,148	.00%
PIERSON	26	$342,200	$10,264	.01%
SALIX	19	$234,327	$7,033	.01%
SMITHLAND	18	$105,738	$3,171	.00%
BRONSON	10	$41,132	$1,233	.00%
NON-PERMIT	26	$230,700	$6,933	.01%
OTHER	99	$898,539	$26,960	.03%
* TOTAL COUNTY *	2,587	$124,967,278	$3,748,818	4.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1960

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	54	$737,229	$22,116	.02%
NORTHWOOD*	96	$2,870,071	$86,082	.10%
FERTILE	18	$169,031	$5,073	.01%
GRAFTON	21	$254,240	$7,629	.01%
HANLONTOWN	17	$387,076	$11,614	.01%
JOICE	11	$59,696	$1,791	.00%
KENSETT	17	$331,353	$9,941	.01%
NON-PERMIT	3	$20,332	$611	.00%
OTHER	71	$605,521	$18,166	.02%
* TOTAL COUNTY *	308	$5,434,549	$163,023	.18%
WRIGHT COUNTY				
CLARION*	168	$4,184,141	$125,477	.14%
EAGLE GROVE	153	$4,203,307	$126,099	.14%
BELMOND	128	$3,668,461	$110,008	.12%
DOWS	46	$638,011	$19,138	.02%
GOLDFIELD	42	$833,388	$24,999	.03%
ROWAN	20	$290,592	$8,719	.01%
WOOLSTOCK	13	$842,943	$25,289	.03%
NON-PERMIT	3	$18,166	$546	.00%
OTHER	92	$759,866	$22,795	.03%
* TOTAL COUNTY *	665	$15,438,875	$463,070	.51%
* LATE FILERS *	5,359	$43,605,823	$1,307,891	1.45%
** GRAND TOTAL **	92,074	$3,007,164,103	$90,243,109	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	56	$140,658
* TOTAL *	56	$140,658

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$11,657
BLDG. MTL.	23	$31,185
GEN. MDSE.	7	$8,322
FOOD	7	$7,335
MOTOR VEH.	38	$26,023
APPAREL	6	$3,949
HOME FURN.	11	$1,883
EAT DRINK	25	$25,908
SPECIALTY	46	$13,196
SERVICES	117	$23,136
WHOLESALE	43	$62,260
MISC.	51	$45,595
* TOTAL *	384	$260,449

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$17,530
BLDG. MTL.	5	$5,523
GEN. MDSE.		
FOOD	8	$6,756
MOTOR VEH.	20	$11,503
APPAREL		
HOME FURN.	7	$2,760
EAT DRINK	20	$8,663
SPECIALTY	41	$7,952
SERVICES	64	$9,099
WHOLESALE	28	$21,976
MISC.	25	$13,735
* TOTAL *	223	$105,497

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$17,615	13	$48,239	18	$65,854
BLDG. MTL.	5	$8,186	18	$18,503	23	$26,689
GEN. MDSE.	6	$18,983	7	$5,360	13	$24,343
FOOD	5	$15,394	13	$7,325	18	$22,719
MOTOR VEH.	20	$14,464	33	$10,812	53	$25,276
APPAREL	9	$5,966	9	$3,483	18	$9,449
HOME FURN.	8	$3,347	9	$4,456	17	$7,803
EAT DRINK	14	$8,320	30	$20,867	44	$29,187
SPECIALTY	21	$9,037	44	$6,194	65	$15,231
SERVICES	68	$15,669	101	$22,200	169	$37,869
WHOLESALE	11	$25,915	37	$31,558	48	$57,473
MISC.	20	$5,674	55	$28,560	75	$34,234
* TOTAL *	192	$148,570	369	$207,557	561	$356,127

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$46,373	12	$19,827	18	$66,200
BLDG. MTL.	11	$25,931	9	$8,082	20	$34,013
GEN. MDSE.	11	$48,649			11	$48,649
FOOD	10	$21,219	8	$1,557	18	$22,776
MOTOR VEH.	37	$32,294	18	$2,569	55	$34,863
APPAREL	10	$9,406			10	$9,406
HOME FURN.	11	$9,386			11	$9,386
EAT DRINK	20	$23,866	21	$5,119	41	$28,985
SPECIALTY	57	$22,897	44	$7,179	101	$30,076
SERVICES	80	$21,503	71	$6,329	151	$27,832
WHOLESALE	23	$43,410	20	$13,951	43	$57,361
MISC.	34	$28,049	49	$8,002	83	$36,051
* TOTAL *	310	$332,983	252	$72,615	562	$405,598

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$33,684	8	$2,798	13	$36,482
BLDG. MTL.	12	$11,450	7	$3,036	19	$14,486
GEN. MDSE.						
FOOD	5	$9,533	6	$2,825	11	$12,358
MOTOR VEH.	8	$11,908	11	$4,984	19	$16,892
APPAREL	6	$4,145			6	$4,145
HOME FURN.	10	$12,816			10	$12,816
EAT DRINK	10	$7,308	19	$6,426	29	$13,734
SPECIALTY	22	$8,679	25	$994	47	$9,673
SERVICES	46	$13,026	44	$7,946	90	$20,972
WHOLESALE	15	$24,479	22	$9,307	37	$33,786
MISC.	29	$14,799	35	$4,455	64	$19,254
* TOTAL *	168	$151,827	177	$42,771	345	$194,598

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$20,069
BLDG. MTL.			8	$21,229	25	$25,487
GEN. MDSE.			6	$11,646		
FOOD			5	$14,056	14	$7,919
MOTOR VEH.	10	$16,209	20	$17,971	32	$16,539
APPAREL	6	$5,651	7	$10,057		
HOME FURN.	7	$2,042	8	$9,944	11	$4,982
EAT DRINK	13	$7,216	16	$19,738	37	$14,847
SPECIALTY	12	$5,358	32	$12,016	57	$20,429
SERVICES	42	$10,626	52	$15,376	120	$15,855
WHOLESALE	12	$4,872	19	$44,793	51	$38,264
MISC.	26	$40,848	28	$53,539	57	$8,879
* TOTAL *	128	$92,822	201	$230,365	424	$173,270

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$20,069
BLDG. MTL.	33	$46,716
GEN. MDSE.	6	$11,646
FOOD	19	$21,975
MOTOR VEH.	62	$50,719
APPAREL	13	$15,708
HOME FURN.	26	$16,968
EAT DRINK	66	$41,801
SPECIALTY	101	$37,803
SERVICES	214	$41,857
WHOLESALE	82	$87,929
MISC.	111	$103,266
* TOTAL *	753	$496,457

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$478,120	9	$127,766		
BLDG. MTL.	55	$226,200	20	$72,286		
GEN. MDSE.	22	$499,707	10	$109,492		
FOOD	49	$144,666	30	$75,109		
MOTOR VEH.	155	$199,175	66	$78,840	7	$2,531
APPAREL	58	$84,884	43	$63,557		
HOME FURN.	89	$157,073	35	$44,688		
EAT DRINK	157	$273,987	68	$127,889	12	$10,262
SPECIALTY	427	$276,936	214	$103,457	28	$6,598
SERVICES	539	$392,135	231	$112,460	26	$7,398
WHOLESALE	176	$428,770	55	$71,334		
MISC.	210	$295,623	78	$110,115	22	$18,525
* TOTAL *	1,952	$3,457,276	859	$1,097,193	95	$45,314

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$17,656	36	$623,542
BLDG. MTL.	18	$29,901	93	$328,387
GEN. MDSE.	5	$7,118	37	$616,317
FOOD	10	$13,859	89	$233,634
MOTOR VEH.	29	$13,447	257	$293,993
APPAREL			101	$148,441
HOME FURN.	13	$4,101	137	$206,062
EAT DRINK	30	$17,250	267	$429,388
SPECIALTY	71	$12,363	740	$399,354
SERVICES	113	$24,464	909	$536,457
WHOLESALE	41	$32,093	272	$532,197
MISC.	89	$14,713	399	$438,976
* TOTAL *	431	$186,965	3,337	$4,786,748

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$58,227	14	$24,841	19	$83,068
BLDG. MTL.	12	$25,173	13	$11,850	25	$37,023
GEN. MDSE.	11	$45,307			11	$45,307
FOOD	12	$27,215	10	$8,074	22	$35,289
MOTOR VEH.	36	$40,554	24	$7,787	60	$48,341
APPAREL	11	$12,700			11	$12,700
HOME FURN.	15	$29,421	9	$7,926	24	$37,347
EAT DRINK	36	$42,259	23	$8,291	59	$50,550
SPECIALTY	76	$32,395	61	$6,126	137	$38,521
SERVICES	127	$33,072	90	$10,026	217	$43,098
WHOLESALE	32	$26,134	38	$31,828	70	$57,962
MISC.	52	$44,470	62	$42,908	114	$87,378
* TOTAL *	425	$416,927	344	$159,657	769	$576,584

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$28,101	19	$28,101
BLDG. MTL.	10	$21,457	30	$29,135	40	$50,592
GEN. MDSE.	7	$31,410	7	$6,867	14	$38,277
FOOD	5	$24,291	14	$11,099	19	$35,390
MOTOR VEH.	26	$27,059	33	$30,757	59	$57,816
APPAREL	17	$15,341	9	$1,521	26	$16,862
HOME FURN.	13	$10,458	11	$3,144	24	$13,602
EAT DRINK	19	$22,738	30	$21,262	49	$44,000
SPECIALTY	54	$28,695	88	$12,145	142	$40,840
SERVICES	79	$57,301	147	$39,735	226	$97,036
WHOLESALE	26	$60,345	57	$63,325	83	$123,670
MISC.	36	$60,837	80	$20,330	116	$81,167
* TOTAL *	292	$359,932	525	$267,421	817	$627,353

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$11,452	15	$11,452
BLDG. MTL.	9	$19,298	20	$20,357	29	$39,655
GEN. MDSE.	5	$27,102			5	$27,102
FOOD	5	$20,658	15	$8,434	20	$29,092
MOTOR VEH.	18	$20,520	35	$21,595	53	$42,115
APPAREL	8	$4,676			8	$4,676
HOME FURN.	8	$3,737	16	$4,602	24	$8,339
EAT DRINK	22	$23,190	34	$17,524	56	$40,714
SPECIALTY	46	$22,948	67	$3,956	113	$26,904
SERVICES	72	$14,757	128	$20,563	200	$35,320
WHOLESALE	24	$54,596	65	$48,162	89	$102,758
MISC.	32	$63,517	61	$13,894	93	$77,411
* TOTAL *	249	$274,999	456	$170,539	705	$445,538

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$57,019	21	$21,650	30	$78,669
BLDG. MTL.	14	$29,166	20	$41,817	34	$70,983
GEN. MDSE.	9	$45,806	6	$7,465	15	$53,271
FOOD	8	$27,939	8	$3,665	16	$31,604
MOTOR VEH.	33	$43,601	25	$7,833	58	$51,434
APPAREL	16	$26,632	6	$1,680	22	$28,312
HOME FURN.	26	$25,565	9	$9,561	35	$35,126
EAT DRINK	30	$39,043	32	$13,983	62	$53,026
SPECIALTY	53	$45,781	53	$8,021	106	$53,802
SERVICES	107	$42,604	102	$14,642	209	$57,246
WHOLESALE	40	$57,696	53	$68,612	93	$126,308
MISC.	49	$43,486	73	$16,384	122	$59,870
* TOTAL *	394	$484,338	408	$215,313	802	$699,651

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

BUTLER	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$66,226
BLDG. MTL.	34	$40,690
GEN. MDSE.	10	$12,992
FOOD	20	$13,097
MOTOR VEH.	49	$26,146
APPAREL	9	$4,623
HOME FURN.	26	$8,119
EAT DRINK	40	$22,957
SPECIALTY	88	$16,284
SERVICES	195	$35,634
WHOLESALE	56	$53,106
MISC.	91	$26,282
* TOTAL *	647	$326,156

CALHOUN	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$46,652
BLDG. MTL.	24	$33,324
GEN. MDSE.	10	$10,086
FOOD	15	$15,528
MOTOR VEH.	36	$22,029
APPAREL	14	$8,515
HOME FURN.	23	$8,890
EAT DRINK	25	$16,152
SPECIALTY	70	$20,032
SERVICES	150	$42,488
WHOLESALE	63	$71,190
MISC.	70	$7,872
* TOTAL *	515	$302,758

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$58,575	26	$22,170	33	$80,745
BLDG. MTL.	15	$43,890	20	$21,024	35	$64,914
GEN. MDSE.	10	$73,960	8	$5,861	18	$79,821
FOOD	7	$31,292	12	$5,994	19	$37,286
MOTOR VEH.	24	$34,512	39	$24,007	63	$58,519
APPAREL	16	$21,307			16	$21,307
HOME FURN.	15	$31,730	11	$11,161	26	$42,891
EAT DRINK	34	$47,164	37	$21,701	71	$68,865
SPECIALTY	60	$35,449	58	$7,948	118	$43,447
SERVICES	117	$46,352	108	$28,467	225	$74,819
WHOLESALE	43	$77,648	66	$69,505	109	$147,153
MISC.	41	$7,592	55	$24,242	96	$31,834
* TOTAL *	389	$509,521	440	$242,080	829	$751,601

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$13,814	21	$13,814
BLDG. MTL.	11	$45,145	17	$10,000	28	$55,145
GEN. MDSE.	10	$54,866	7	$3,240	17	$58,106
FOOD	10	$27,049	7	$6,810	17	$33,859
MOTOR VEH.	36	$25,625	23	$13,629	59	$39,254
APPAREL	18	$15,800	5	$2,192	23	$17,992
HOME FURN.	15	$12,415	12	$4,231	27	$16,646
EAT DRINK	22	$27,888	29	$14,741	51	$42,629
SPECIALTY	54	$27,984	48	$8,274	102	$36,258
SERVICES	84	$27,216	113	$27,300	197	$54,516
WHOLESALE	29	$52,952	44	$32,106	73	$85,058
MISC.	47	$67,306	54	$10,240	101	$77,546
* TOTAL *	336	$384,246	380	$146,577	716	$530,823

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$15,313	18	$15,313
BLDG. MTL.	5	$8,528	14	$12,980	19	$21,508
GEN. MDSE.			8	$8,949	8	$8,949
FOOD	6	$10,161	8	$6,733	14	$16,894
MOTOR VEH.	13	$16,861	40	$28,802	53	$45,663
APPAREL	8	$7,489			8	$7,489
HOME FURN.	7	$7,084	19	$4,725	26	$11,809
EAT DRINK	8	$5,805	34	$29,722	42	$35,527
SPECIALTY	38	$9,738	91	$11,800	129	$21,538
SERVICES	46	$10,529	165	$26,375	211	$36,904
WHOLESALE	21	$25,335	58	$73,646	79	$98,981
MISC.	29	$46,277	91	$23,506	120	$69,783
* TOTAL *	181	$147,807	546	$242,551	727	$390,358

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$148,424	5	$28,343	10	$3,816
BLDG. MTL.	22	$77,824	7	$18,563	10	$23,615
GEN. MDSE.	12	$250,478	6	$8,388		
FOOD	17	$61,130	5	$19,641	7	$3,497
MOTOR VEH.	83	$92,753	28	$38,076	16	$6,025
APPAREL	36	$57,982	12	$11,518		
HOME FURN.	33	$38,529	15	$6,175		
EAT DRINK	77	$106,246	27	$44,210	24	$17,571
SPECIALTY	161	$103,908	54	$25,577	49	$12,871
SERVICES	262	$176,610	89	$40,767	76	$14,923
WHOLESALE	80	$150,753	17	$14,446	47	$19,347
MISC.	109	$64,018	34	$18,853	58	$17,167
* TOTAL *	902	$1,328,655	299	$274,557	297	$118,832

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$180,583
BLDG. MTL.	39	$120,002
GEN. MDSE.	18	$258,866
FOOD	29	$84,268
MOTOR VEH.	127	$136,854
APPAREL	48	$69,500
HOME FURN.	48	$44,704
EAT DRINK	128	$168,027
SPECIALTY	264	$142,356
SERVICES	427	$232,300
WHOLESALE	144	$184,546
MISC.	201	$100,038
* TOTAL *	1,498	$1,722,044

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$51,124	15	$10,368	21	$61,492
BLDG. MTL.	9	$16,588	7	$19,097	16	$35,685
GEN. MDSE.	6	$43,060			6	$43,060
FOOD	8	$23,997			8	$23,997
MOTOR VEH.	23	$28,746	22	$9,154	45	$37,900
APPAREL	15	$19,918			15	$19,918
HOME FURN.	13	$14,312			13	$14,312
EAT DRINK	20	$24,689	19	$9,869	39	$34,558
SPECIALTY	49	$23,331	50	$5,858	99	$29,189
SERVICES	93	$22,177	95	$24,197	188	$46,374
WHOLESALE	24	$27,625	41	$18,287	65	$45,912
MISC.	39	$37,057	70	$20,022	109	$57,079
* TOTAL *	305	$332,624	319	$116,852	624	$449,476

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$11,018	15	$11,018
BLDG. MTL.	7	$23,889	17	$13,860	24	$37,749
GEN. MDSE.	6	$11,758	5	$1,750	11	$13,508
FOOD			11	$4,546	11	$4,546
MOTOR VEH.	27	$30,717	24	$16,837	51	$47,554
APPAREL	8	$5,772	5	$1,472	13	$7,244
HOME FURN.	6	$5,133	6	$3,075	12	$8,208
EAT DRINK	12	$13,129	25	$14,181	37	$27,310
SPECIALTY	27	$14,083	54	$3,087	81	$17,170
SERVICES	49	$20,536	90	$14,643	139	$35,179
WHOLESALE	15	$46,208	52	$41,366	67	$87,574
MISC.	29	$42,290	49	$21,678	78	$63,968
* TOTAL *	186	$213,515	353	$147,513	539	$361,028

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	7	$24,889			7	$24,889
GEN. MDSE.						
FOOD	7	$14,421			7	$14,421
MOTOR VEH.	20	$13,531	8	$650	28	$14,181
APPAREL	7	$5,072			7	$5,072
HOME FURN.	10	$5,511			10	$5,511
EAT DRINK	16	$14,762			16	$14,762
SPECIALTY	37	$8,144	17	$1,941	54	$10,085
SERVICES	69	$15,829	28	$5,895	97	$21,724
WHOLESALE	24	$44,165	19	$3,358	43	$47,523
MISC.	26	$79,888	26	$7,975	52	$87,863
* TOTAL *	223	$226,212	98	$19,819	321	$246,031

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$57,520	15	$12,044	22	$69,564
BLDG. MTL.	23	$49,544	13	$14,348	36	$63,892
GEN. MDSE.	13	$81,140			13	$81,140
FOOD	11	$32,272	8	$1,907	19	$34,179
MOTOR VEH.	24	$55,635	20	$5,233	44	$60,868
APPAREL	23	$27,161			23	$27,161
HOME FURN.	30	$29,992	6	$3,720	36	$33,712
EAT DRINK	32	$48,137	21	$5,890	53	$54,027
SPECIALTY	87	$52,785	42	$2,530	129	$55,315
SERVICES	145	$69,892	73	$4,436	218	$74,328
WHOLESALE	49	$87,998	43	$61,297	92	$149,295
MISC.	52	$31,071	39	$1,833	91	$32,904
* TOTAL *	496	$623,147	280	$113,238	776	$736,385

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$43,874
BLDG. MTL.	42	$61,845
GEN. MDSE.	14	$12,451
FOOD	28	$21,497
MOTOR VEH.	68	$40,465
APPAREL	9	$7,826
HOME FURN.	15	$13,860
EAT DRINK	62	$40,293
SPECIALTY	105	$22,880
SERVICES	216	$37,488
WHOLESALE	89	$142,188
MISC.	83	$16,111
* TOTAL *	765	$460,778

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$153,370				
BLDG. MTL.	22	$66,108	6	$11,435		
GEN. MDSE.	12	$196,768				
FOOD	26	$84,186				
MOTOR VEH.	62	$116,719	16	$7,735	7	$4,742
APPAREL	23	$24,115				
HOME FURN.	41	$70,235	7	$7,384		
EAT DRINK	89	$127,787	17	$15,177	10	$9,828
SPECIALTY	154	$167,624	17	$12,776	22	$1,357
SERVICES	263	$113,649	55	$8,587	34	$7,809
WHOLESALE	51	$72,925	26	$34,728	5	$2,745
MISC.	90	$74,401	34	$71,388	15	$13,256
* TOTAL *	843	$1,267,887	178	$169,210	93	$39,737

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$10,335	33	$163,705
BLDG. MTL.	13	$8,358	41	$85,901
GEN. MDSE.			12	$196,768
FOOD	11	$3,827	37	$88,015
MOTOR VEH.	31	$16,364	116	$145,560
APPAREL			23	$24,115
HOME FURN.	7	$6,147	55	$83,766
EAT DRINK	37	$14,195	153	$166,987
SPECIALTY	54	$1,986	247	$183,743
SERVICES	134	$32,510	486	$162,555
WHOLESALE	48	$42,927	130	$153,325
MISC.	77	$10,447	216	$169,492
* TOTAL *	435	$147,098	1,549	$1,623,932

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

CRAWFORD CLASS	DENISON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$38,936	17	$21,167	23	$60,103
BLDG. MTL.	15	$36,869	14	$13,736	29	$50,605
GEN. MDSE.	9	$44,481			9	$44,481
FOOD	6	$21,357	18	$5,306	24	$26,663
MOTOR VEH.	25	$32,984	31	$16,796	56	$49,780
APPAREL	15	$13,616			15	$13,616
HOME FURN.	16	$9,999	8	$195	24	$10,194
EAT DRINK	33	$38,839	29	$14,226	62	$53,065
SPECIALTY	41	$21,414	42	$4,804	83	$26,218
SERVICES	70	$24,423	119	$21,411	189	$45,834
WHOLESALE	19	$40,790	53	$31,716	72	$72,506
MISC.	40	$14,417	49	$12,041	89	$26,458
* TOTAL *	295	$338,125	380	$141,398	675	$479,523

DALLAS CLASS	PERRY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$70,420	32	$70,420
BLDG. MTL.	8	$16,066	28	$28,161	36	$44,227
GEN. MDSE.	8	$45,314	9	$12,382	17	$57,696
FOOD	5	$24,920	14	$16,237	19	$41,157
MOTOR VEH.	24	$27,947	64	$32,596	88	$60,543
APPAREL	9	$12,067	7	$2,594	16	$14,661
HOME FURN.	8	$6,741	18	$6,453	26	$13,194
EAT DRINK	17	$16,463	40	$23,578	57	$40,041
SPECIALTY	32	$15,334	106	$19,941	138	$35,275
SERVICES	97	$41,672	212	$58,817	309	$100,489
WHOLESALE	24	$30,665	79	$82,965	103	$113,630
MISC.	36	$46,855	82	$41,181	118	$88,036
* TOTAL *	268	$284,044	691	$395,325	959	$679,369

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$8,575	10	$3,149	15	$11,724
GEN. MDSE.						
FOOD			5	$1,225	5	$1,225
MOTOR VEH.	15	$14,667	8	$1,240	23	$15,907
APPAREL	7	$5,463			7	$5,463
HOME FURN.						
EAT DRINK	12	$10,410			12	$10,410
SPECIALTY	23	$10,502	34	$3,595	57	$14,097
SERVICES	54	$15,711	36	$3,896	90	$19,607
WHOLESALE	7	$14,299	24	$17,402	31	$31,701
MISC.	37	$59,943	31	$6,972	68	$66,915
* TOTAL *	160	$139,570	148	$37,479	308	$177,049

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$15,846	10	$15,846
BLDG. MTL.			12	$11,421	12	$11,421
GEN. MDSE.			9	$9,162	9	$9,162
FOOD						
MOTOR VEH.	9	$6,690	22	$4,737	31	$11,427
APPAREL			5	$2,929	5	$2,929
HOME FURN.			11	$5,484	11	$5,484
EAT DRINK	7	$6,318	17	$7,940	24	$14,258
SPECIALTY	14	$2,670	47	$5,605	61	$8,275
SERVICES	22	$2,074	61	$7,619	83	$9,693
WHOLESALE	7	$11,389	30	$21,245	37	$32,634
MISC.	23	$23,424	18	$9,415	41	$32,839
* TOTAL *	82	$52,565	242	$101,403	324	$153,968

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$5,700	13	$5,700
BLDG. MTL.	14	$47,389	13	$19,945	27	$67,334
GEN. MDSE.	6	$30,994			6	$30,994
FOOD			11	$6,676	11	$6,676
MOTOR VEH.	23	$34,063	16	$5,182	39	$39,245
APPAREL	8	$9,868			8	$9,868
HOME FURN.	8	$4,612	7	$3,916	15	$8,528
EAT DRINK	15	$13,039	25	$10,998	40	$24,037
SPECIALTY	34	$18,905	34	$7,122	68	$26,027
SERVICES	67	$12,044	85	$13,558	152	$25,602
WHOLESALE	20	$35,214	46	$38,958	66	$74,172
MISC.	37	$72,353	55	$8,736	84	$79,653
* TOTAL *	232	$278,481	297	$119,355	529	$397,836

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$187,184				
BLDG. MTL.	22	$30,227			9	$7,934
GEN. MDSE.	10	$158,727				
FOOD	40	$68,928			5	$6,002
MOTOR VEH.	52	$76,407	7	$14,678	33	$14,773
APPAREL	21	$35,983	19	$33,956		
HOME FURN.	46	$58,149	6	$7,060	10	$5,620
EAT DRINK	76	$110,219	11	$5,437	13	$13,169
SPECIALTY	147	$84,442	21	$28,837	52	$4,408
SERVICES	215	$133,925	37	$15,183	60	$11,204
WHOLESALE	64	$130,547	11	$27,133	29	$34,447
MISC.	87	$68,617	23	$126,958	71	$24,461
* TOTAL *	789	$1,143,355	135	$259,242	282	$122,018

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$187,184
BLDG. MTL.	31	$38,161
GEN. MDSE.	10	$158,727
FOOD	45	$74,930
MOTOR VEH.	92	$105,858
APPAREL	40	$69,939
HOME FURN.	62	$70,829
EAT DRINK	100	$128,825
SPECIALTY	220	$117,687
SERVICES	312	$160,312
WHOLESALE	104	$192,127
MISC.	181	$220,036
* TOTAL *	1,206	$1,524,615

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$28,110	23	$33,116	28	$61,226
BLDG. MTL.	6	$9,046	11	$12,743	17	$21,789
GEN. MDSE.			5	$10,085	5	$10,085
FOOD			10	$6,333	10	$6,333
MOTOR VEH.	17	$20,841	32	$42,005	49	$62,846
APPAREL	11	$18,011	9	$5,544	20	$23,555
HOME FURN.	11	$14,273	19	$9,537	30	$23,810
EAT DRINK	18	$16,031	61	$55,775	79	$71,806
SPECIALTY	39	$46,308	84	$24,823	123	$71,131
SERVICES	64	$24,298	155	$50,898	219	$75,196
WHOLESALE	12	$8,758	33	$29,398	45	$38,156
MISC.	27	$36,418	61	$9,525	88	$45,943
* TOTAL *	210	$222,094	503	$289,782	713	$511,876

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$294,718			16	$17,333
BLDG. MTL.	51	$171,788			19	$50,293
GEN. MDSE.	19	$486,358	6	$21,231		
FOOD	53	$115,144	7	$6,221	16	$7,890
MOTOR VEH.	98	$129,938	10	$7,601	32	$35,163
APPAREL	55	$84,019	5	$4,362		
HOME FURN.	72	$83,380	7	$15,902	9	$8,916
EAT DRINK	160	$236,487	14	$9,957	52	$44,579
SPECIALTY	325	$219,583	24	$11,128	62	$14,430
SERVICES	430	$260,801	48	$19,294	144	$55,342
WHOLESALE	129	$217,306	14	$60,339	72	$81,130
MISC.	153	$121,376	16	$55,685	104	$39,135
* TOTAL *	1,563	$2,420,898	151	$211,720	526	$354,211

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$312,051
BLDG. MTL.	70	$222,081
GEN. MDSE.	25	$507,589
FOOD	76	$129,255
MOTOR VEH.	140	$172,702
APPAREL	60	$88,381
HOME FURN.	88	$108,198
EAT DRINK	226	$291,023
SPECIALTY	411	$245,141
SERVICES	622	$335,437
WHOLESALE	215	$358,775
MISC.	273	$216,196
* TOTAL *	2,240	$2,986,829

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$49,443	9	$12,001	15	$61,444
BLDG. MTL.	11	$19,728	10	$8,533	21	$28,261
GEN. MDSE.	9	$41,655			9	$41,655
FOOD	5	$17,158	5	$2,835	10	$19,993
MOTOR VEH.	22	$22,329	20	$4,360	42	$26,689
APPAREL	7	$20,162			7	$20,162
HOME FURN.	11	$10,230			11	$10,230
EAT DRINK	22	$23,796	12	$8,656	34	$32,452
SPECIALTY	44	$20,645	28	$3,193	72	$23,838
SERVICES	75	$15,243	56	$10,541	131	$25,784
WHOLESALE	21	$52,884	26	$14,541	47	$67,425
MISC.	28	$8,589	36	$10,743	64	$19,332
* TOTAL *	261	$301,862	202	$75,403	463	$377,265

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$46,349			28	$17,519
BLDG. MTL.	10	$18,706			16	$16,886
GEN. MDSE.	9	$24,418			5	$28,361
FOOD	8	$17,432			19	$8,199
MOTOR VEH.	22	$27,369	15	$13,047	39	$16,296
APPAREL	17	$13,424				
HOME FURN.	12	$9,012			10	$268
EAT DRINK	23	$25,406	13	$8,904	26	$14,415
SPECIALTY	42	$42,652	24	$8,556	49	$5,536
SERVICES	78	$36,700	28	$8,767	120	$16,394
WHOLESALE	24	$48,806	14	$18,551	65	$97,334
MISC.	27	$11,181	33	$69,422	59	$19,530
* TOTAL *	278	$321,455	127	$127,247	436	$240,738

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$63,868
BLDG. MTL.	26	$35,592
GEN. MDSE.	14	$52,779
FOOD	27	$25,631
MOTOR VEH.	76	$56,712
APPAREL	17	$13,424
HOME FURN.	22	$9,280
EAT DRINK	62	$48,725
SPECIALTY	115	$56,744
SERVICES	226	$61,861
WHOLESALE	103	$164,691
MISC.	119	$100,133
* TOTAL *	841	$689,440

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$62,741	14	$12,963	19	$75,704
BLDG. MTL.	11	$27,237	13	$10,619	24	$37,856
GEN. MDSE.	9	$59,006			9	$59,006
FOOD	8	$29,133	10	$2,229	18	$31,362
MOTOR VEH.	26	$28,713	20	$8,580	46	$37,293
APPAREL	15	$15,521			15	$15,521
HOME FURN.	14	$9,899	10	$2,890	24	$12,789
EAT DRINK	21	$34,349	17	$7,179	38	$41,528
SPECIALTY	57	$35,010	49	$5,369	106	$40,379
SERVICES	96	$26,312	92	$11,545	188	$37,857
WHOLESALE	31	$35,078	44	$40,148	75	$75,226
MISC.	43	$15,793	55	$6,693	98	$22,486
* TOTAL *	336	$378,792	324	$108,215	660	$487,007

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$48,619	14	$11,296	20	$59,915
BLDG. MTL.	6	$20,574	10	$5,345	16	$25,919
GEN. MDSE.						
FOOD			6	$1,014	6	$1,014
MOTOR VEH.	20	$25,693	22	$5,636	42	$31,329
APPAREL	9	$7,451			9	$7,451
HOME FURN.	14	$3,268	8	$2,250	22	$5,518
EAT DRINK	21	$21,075	13	$5,324	34	$26,399
SPECIALTY	39	$29,285	33	$2,442	72	$31,727
SERVICES	58	$16,975	58	$6,207	116	$23,182
WHOLESALE	22	$58,254	48	$62,833	70	$121,087
MISC.	38	$20,127	50	$14,296	88	$34,423
* TOTAL *	233	$251,321	262	$116,643	495	$367,964

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$18,505
BLDG. MTL.	19	$12,886
GEN. MDSE.	7	$11,553
FOOD	9	$14,930
MOTOR VEH.	30	$15,536
APPAREL	6	$5,892
HOME FURN.	8	$2,936
EAT DRINK	26	$13,532
SPECIALTY	40	$7,397
SERVICES	105	$20,959
WHOLESALE	35	$34,766
MISC.	30	$5,886
* TOTAL *	334	$164,778

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$6,874	10	$6,874
BLDG. MTL.	11	$20,130	6	$3,950	17	$24,080
GEN. MDSE.	6	$19,881			6	$19,881
FOOD			6	$3,170	6	$3,170
MOTOR VEH.	12	$12,955	28	$8,859	40	$21,814
APPAREL	9	$7,534			9	$7,534
HOME FURN.	7	$2,570			7	$2,570
EAT DRINK	13	$14,260	14	$5,975	27	$20,235
SPECIALTY	42	$13,983	26	$921	68	$14,904
SERVICES	70	$26,433	69	$11,773	139	$38,206
WHOLESALE	21	$25,272	33	$47,585	54	$72,857
MISC.	39	$68,531	34	$12,596	73	$81,127
* TOTAL *	230	$211,549	226	$101,703	456	$313,252

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$24,940	14	$16,231	20	$41,171
BLDG. MTL.	6	$4,729	11	$9,230	17	$13,959
GEN. MDSE.			6	$3,310	6	$3,310
FOOD			13	$9,687	13	$9,687
MOTOR VEH.	14	$12,331	22	$9,631	36	$21,962
APPAREL	7	$4,552			7	$4,552
HOME FURN.			16	$2,618	16	$2,618
EAT DRINK	7	$4,827	26	$13,601	33	$18,428
SPECIALTY	24	$8,087	50	$6,244	74	$14,331
SERVICES	31	$6,240	97	$15,819	128	$22,059
WHOLESALE	11	$36,784	44	$67,876	55	$104,660
MISC.	27	$32,649	40	$11,441	67	$44,090
* TOTAL *	133	$135,139	339	$165,688	472	$300,827

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$57,046
BLDG. MTL.	17	$21,526
GEN. MDSE.	7	$4,272
FOOD	13	$15,611
MOTOR VEH.	38	$16,878
APPAREL	9	$4,228
HOME FURN.	8	$5,797
EAT DRINK	27	$14,763
SPECIALTY	66	$8,406
SERVICES	152	$15,806
WHOLESALE	44	$54,852
MISC.	61	$17,374
* TOTAL *	466	$236,559

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$39,855	19	$19,635	24	$59,490
BLDG. MTL.	13	$23,568	16	$13,679	29	$37,247
GEN. MDSE.	8	$23,943			8	$23,943
FOOD	11	$21,912	5	$4,444	16	$26,356
MOTOR VEH.	26	$23,553	30	$13,442	56	$36,995
APPAREL	11	$10,755			11	$10,755
HOME FURN.	8	$8,563	9	$1,586	17	$10,149
EAT DRINK	20	$20,442	21	$20,151	41	$40,593
SPECIALTY	67	$31,960	58	$7,383	125	$39,343
SERVICES	90	$35,403	98	$21,784	188	$57,187
WHOLESALE	24	$26,612	45	$75,526	69	$102,138
MISC.	51	$13,204	60	$8,561	111	$21,765
* TOTAL *	334	$279,770	361	$186,191	695	$465,961

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$49,500
BLDG. MTL.	21	$26,627
GEN. MDSE.	11	$8,050
FOOD	17	$11,899
MOTOR VEH.	28	$15,171
APPAREL	7	$9,724
HOME FURN.	17	$11,194
EAT DRINK	28	$17,240
SPECIALTY	59	$20,901
SERVICES	145	$41,216
WHOLESALE	64	$106,724
MISC.	56	$9,312
* TOTAL *	473	$327,558

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$55,702			17	$22,475
BLDG. MTL.	8	$48,315	6	$8,127	25	$51,400
GEN. MDSE.	8	$29,476				
FOOD	6	$18,101			13	$12,017
MOTOR VEH.	18	$16,772	11	$9,024	34	$32,867
APPAREL	14	$12,268	5	$4,213	6	$2,573
HOME FURN.	10	$10,677			13	$6,703
EAT DRINK	18	$18,549	6	$4,722	25	$13,340
SPECIALTY	43	$27,725	28	$8,039	66	$8,706
SERVICES	81	$26,620	41	$10,868	123	$19,294
WHOLESALE	17	$33,968	11	$13,276	59	$113,959
MISC.	34	$9,832	36	$55,549	71	$12,075
* TOTAL *	262	$308,005	144	$113,818	452	$295,409

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$78,177
BLDG. MTL.	39	$107,842
GEN. MDSE.	8	$29,476
FOOD	19	$30,118
MOTOR VEH.	63	$58,663
APPAREL	25	$19,054
HOME FURN.	23	$17,380
EAT DRINK	49	$36,611
SPECIALTY	137	$44,470
SERVICES	245	$56,782
WHOLESALE	87	$161,203
MISC.	141	$77,456
* TOTAL *	858	$717,232

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$33,670	16	$33,670
BLDG. MTL.	6	$6,677	15	$17,041	21	$23,718
GEN. MDSE.	6	$11,937	7	$5,945	13	$17,882
FOOD			15	$12,882	15	$12,882
MOTOR VEH.	15	$10,160	41	$15,417	56	$25,577
APPAREL			6	$3,386	6	$3,386
HOME FURN.			11	$7,781	11	$7,781
EAT DRINK	17	$19,267	34	$15,916	51	$35,183
SPECIALTY	19	$6,165	60	$6,328	79	$12,493
SERVICES	45	$8,320	116	$20,467	161	$28,787
WHOLESALE	10	$23,867	48	$51,663	58	$75,530
MISC.	26	$39,789	46	$12,277	72	$52,066
* TOTAL *	144	$126,182	415	$202,773	559	$328,955

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$63,949	14	$19,750	20	$83,699
BLDG. MTL.	11	$21,908	13	$20,780	24	$42,688
GEN. MDSE.	8	$34,207			8	$34,207
FOOD	7	$21,821	8	$5,792	15	$27,613
MOTOR VEH.	24	$22,931	37	$18,285	61	$41,216
APPAREL	13	$12,169			13	$12,169
HOME FURN.	9	$7,621	11	$7,701	20	$15,322
EAT DRINK	17	$23,585	14	$6,913	31	$30,498
SPECIALTY	42	$23,814	43	$3,373	85	$27,187
SERVICES	73	$15,413	99	$19,419	172	$34,832
WHOLESALE	25	$49,795	52	$37,944	77	$87,739
MISC.	29	$13,021	70	$23,601	99	$36,622
* TOTAL *	264	$310,234	361	$163,558	625	$473,792

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$47,331	9	$1,409	14	$48,740
BLDG. MTL.	10	$27,132	10	$8,977	20	$36,109
GEN. MDSE.	6	$12,433			6	$12,433
FOOD			10	$2,333	10	$2,333
MOTOR VEH.	19	$13,263	12	$4,243	31	$17,506
APPAREL	7	$5,649			7	$5,649
HOME FURN.			5	$1,105	5	$1,105
EAT DRINK	15	$7,043	19	$9,543	34	$16,586
SPECIALTY	20	$8,463	29	$5,069	49	$13,552
SERVICES	55	$13,558	66	$5,427	121	$18,985
WHOLESALE	20	$39,782	27	$22,276	47	$62,058
MISC.	33	$19,395	36	$6,759	69	$26,154
* TOTAL *	190	$194,069	223	$67,141	413	$261,210

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

HUMBOLDT CLASS	HUMBOLDT NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$46,954	15	$7,974	20	$54,928
BLDG. MTL.	11	$32,740	12	$6,706	23	$39,446
GEN. MDSE.						
FOOD	5	$16,800	9	$1,938	14	$18,738
MOTOR VEH.	18	$19,110	21	$9,706	39	$28,816
APPAREL	10	$10,483			10	$10,483
HOME FURN.	10	$6,447			10	$6,447
EAT DRINK	15	$13,919	19	$10,745	34	$24,664
SPECIALTY	30	$10,985	44	$2,649	74	$13,634
SERVICES	50	$18,769	65	$8,742	115	$27,511
WHOLESALE	22	$62,492	31	$10,898	53	$73,390
MISC.	39	$43,316	44	$8,868	83	$52,184
* TOTAL *	215	$282,015	260	$68,226	475	$350,241

IDA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$35,050
BLDG. MTL.	14	$36,843
GEN. MDSE.	5	$7,762
FOOD	13	$11,595
MOTOR VEH.	32	$17,434
APPAREL	9	$4,896
HOME FURN.	11	$2,900
EAT DRINK	17	$10,512
SPECIALTY	43	$10,557
SERVICES	92	$19,197
WHOLESALE	45	$56,910
MISC.	48	$17,299
* TOTAL *	344	$230,955

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$45,032
BLDG. MTL.	19	$27,159
GEN. MDSE.	7	$8,779
FOOD	20	$23,947
MOTOR VEH.	59	$41,266
APPAREL	13	$6,632
HOME FURN.	12	$20,591
EAT DRINK	39	$100,078
SPECIALTY	103	$34,244
SERVICES	166	$54,763
WHOLESALE	59	$80,277
MISC.	79	$53,958
* TOTAL *	590	$496,726

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$36,980	23	$21,211	29	$58,191
BLDG. MTL.	9	$20,566	14	$31,576	23	$52,142
GEN. MDSE.	5	$12,140			5	$12,140
FOOD	5	$19,892	18	$6,977	23	$26,869
MOTOR VEH.	26	$25,718	27	$21,861	53	$47,579
APPAREL	15	$11,800			15	$11,800
HOME FURN.	10	$10,206	13	$2,049	23	$12,255
EAT DRINK	23	$16,934	40	$21,110	63	$38,044
SPECIALTY	44	$46,362	69	$14,333	113	$60,695
SERVICES	85	$14,897	152	$23,204	237	$38,101
WHOLESALE	21	$16,262	53	$59,442	74	$75,704
MISC.	40	$17,303	61	$11,695	101	$28,998
* TOTAL *	289	$249,060	470	$213,458	759	$462,518

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$83,540	22	$62,271	29	$145,811
BLDG. MTL.	13	$41,198	26	$30,315	39	$71,513
GEN. MDSE.	14	$78,081	6	$10,297	20	$88,378
FOOD	12	$52,724	12	$10,555	24	$63,279
MOTOR VEH.	42	$56,085	48	$25,467	90	$81,552
APPAREL	17	$15,333			17	$15,333
HOME FURN.	28	$31,504	15	$4,929	43	$36,433
EAT DRINK	34	$48,521	24	$17,553	58	$66,074
SPECIALTY	97	$47,175	95	$11,661	192	$58,836
SERVICES	156	$74,434	170	$36,383	326	$110,817
WHOLESALE	32	$33,193	72	$85,023	104	$118,216
MISC.	57	$31,360	100	$41,568	157	$72,928
* TOTAL *	509	$593,148	590	$336,022	1,099	$929,170

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$53,442	8	$1,939	13	$55,381
BLDG. MTL.	13	$30,377	6	$5,213	19	$35,590
GEN. MDSE.	7	$38,799			7	$38,799
FOOD	12	$26,570			12	$26,570
MOTOR VEH.	29	$28,748	18	$10,112	47	$38,860
APPAREL	13	$15,074			13	$15,074
HOME FURN.	15	$12,594	8	$531	23	$13,125
EAT DRINK	26	$26,716	6	$1,855	32	$28,571
SPECIALTY	71	$29,200	17	$2,113	88	$31,313
SERVICES	90	$27,076	67	$7,735	157	$34,811
WHOLESALE	34	$48,486	26	$14,372	60	$62,858
MISC.	51	$35,263	32	$2,123	83	$37,386
* TOTAL *	366	$372,345	188	$45,993	554	$418,338

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$241,623	5	$2,152	11	$6,392
BLDG. MTL.	23	$60,650	6	$41,999	16	$28,550
GEN. MDSE.	11	$255,127			5	$6,904
FOOD	31	$114,588			15	$6,560
MOTOR VEH.	66	$90,776	21	$30,157	30	$22,051
APPAREL	42	$64,388				
HOME FURN.	59	$58,499	12	$16,034	17	$14,293
EAT DRINK	80	$171,521	26	$97,126	31	$63,862
SPECIALTY	247	$238,024	28	$23,863	79	$12,637
SERVICES	272	$237,004	60	$47,255	160	$45,972
WHOLESALE	65	$111,295	17	$25,738	59	$33,876
MISC.	124	$99,859	34	$64,192	103	$16,432
* TOTAL *	1,030	$1,743,354	209	$348,516	526	$257,529

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$250,167
BLDG. MTL.	45	$131,199
GEN. MDSE.	16	$262,031
FOOD	46	$121,148
MOTOR VEH.	117	$142,984
APPAREL	42	$64,388
HOME FURN.	88	$88,826
EAT DRINK	137	$332,509
SPECIALTY	354	$274,524
SERVICES	492	$330,231
WHOLESALE	141	$170,909
MISC.	261	$180,483
* TOTAL *	1,765	$2,349,399

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$75,776			16	$7,229
BLDG. MTL.	6	$14,183	7	$9,541	16	$10,901
GEN. MDSE.			6	$12,330		
FOOD			8	$10,026	10	$2,477
MOTOR VEH.	18	$12,787	21	$22,218	24	$16,552
APPAREL	7	$3,434				
HOME FURN.			11	$5,554	10	$954
EAT DRINK	11	$10,109	7	$6,772	19	$13,479
SPECIALTY	27	$8,111	33	$15,481	47	$4,807
SERVICES	41	$8,954	50	$10,418	113	$13,089
WHOLESALE	16	$14,111	17	$39,759	52	$32,687
MISC.	30	$27,302	38	$55,555	55	$10,933
* TOTAL *	162	$174,767	198	$187,654	362	$113,108

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$83,005
BLDG. MTL.	29	$34,625
GEN. MDSE.	6	$12,330
FOOD	18	$12,503
MOTOR VEH.	63	$51,557
APPAREL	7	$3,434
HOME FURN.	21	$6,508
EAT DRINK	37	$30,360
SPECIALTY	107	$28,399
SERVICES	204	$32,461
WHOLESALE	85	$86,557
MISC.	123	$93,790
* TOTAL *	722	$475,529

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$38,326
BLDG. MTL.	22	$22,650
GEN. MDSE.		
FOOD	17	$8,783
MOTOR VEH.	49	$25,620
APPAREL	8	$3,518
HOME FURN.	14	$7,658
EAT DRINK	39	$18,503
SPECIALTY	83	$12,524
SERVICES	162	$24,699
WHOLESALE	78	$51,539
MISC.	82	$34,232
* TOTAL *	575	$248,052

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$15,474	23	$15,474
BLDG. MTL.	8	$20,219	21	$21,971	29	$42,190
GEN. MDSE.	10	$53,111	7	$5,217	17	$58,328
FOOD	5	$19,724	16	$7,245	21	$26,969
MOTOR VEH.	22	$26,330	42	$22,188	64	$48,518
APPAREL	14	$12,348	5	$9	19	$12,357
HOME FURN.	17	$16,892	6	$1,421	23	$18,313
EAT DRINK	20	$28,554	30	$15,105	50	$43,659
SPECIALTY	54	$32,958	71	$10,127	125	$43,085
SERVICES	82	$29,578	119	$20,631	201	$50,209
WHOLESALE	36	$158,167	83	$77,708	119	$235,875
MISC.	42	$59,003	80	$19,022	122	$78,025
* TOTAL *	310	$456,884	503	$216,118	813	$673,002

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$55,073	8	$84,717	16	$24,474
BLDG. MTL.	9	$32,013	11	$50,637	15	$12,959
GEN. MDSE.	8	$44,166	8	$80,573		
FOOD	11	$18,924	10	$35,448	12	$24,819
MOTOR VEH.	39	$27,714	35	$40,049	29	$18,300
APPAREL	13	$15,007	18	$25,661		
HOME FURN.	18	$15,552	19	$18,128	18	$14,632
EAT DRINK	31	$40,005	45	$52,125	29	$25,976
SPECIALTY	64	$27,000	70	$38,279	69	$17,054
SERVICES	102	$44,592	127	$54,431	124	$35,218
WHOLESALE	20	$31,644	28	$55,582	51	$89,264
MISC.	32	$12,629	66	$78,400	84	$54,846
* TOTAL *	352	$364,319	445	$614,030	447	$317,542

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$164,264
BLDG. MTL.	35	$95,609
GEN. MDSE.	16	$124,739
FOOD	33	$79,191
MOTOR VEH.	103	$86,063
APPAREL	31	$40,668
HOME FURN.	55	$48,312
EAT DRINK	105	$118,106
SPECIALTY	203	$82,333
SERVICES	353	$134,241
WHOLESALE	99	$176,490
MISC.	182	$145,875
* TOTAL *	1,244	$1,295,891

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$660,401	6	$96,004		
BLDG. MTL.	64	$381,782	12	$26,820		
GEN. MDSE.	25	$864,941				
FOOD	82	$236,727	11	$54,328		
MOTOR VEH.	180	$267,604	29	$55,986	6	$3,409
APPAREL	122	$149,395	6	$6,249	5	$2,895
HOME FURN.	130	$207,887	18	$21,003		
EAT DRINK	250	$495,296	31	$71,968	7	$7,556
SPECIALTY	574	$474,592	99	$50,584	23	$3,546
SERVICES	803	$639,319	118	$52,678	27	$5,301
WHOLESALE	256	$855,325	41	$54,461	6	$3,761
MISC.	312	$423,678	60	$24,207	21	$52,575
* TOTAL *	2,827	$5,656,947	431	$514,288	95	$79,043

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$28,093	59	$784,498
BLDG. MTL.	38	$56,767	114	$465,369
GEN. MDSE.	5	$3,798	30	$868,739
FOOD	18	$12,121	111	$303,176
MOTOR VEH.	55	$35,890	270	$362,889
APPAREL	8	$1,768	141	$160,307
HOME FURN.	15	$1,541	163	$230,431
EAT DRINK	48	$27,071	336	$601,891
SPECIALTY	131	$20,635	827	$549,357
SERVICES	233	$32,154	1,181	$729,452
WHOLESALE	86	$101,359	389	$1,014,906
MISC.	161	$46,569	554	$547,029
* TOTAL *	822	$367,766	4,175	$6,618,044

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$21,824
BLDG. MTL.	13	$10,398
GEN. MDSE.	7	$7,397
FOOD	10	$8,330
MOTOR VEH.	30	$23,415
APPAREL	5	$2,367
HOME FURN.	11	$7,250
EAT DRINK	31	$28,992
SPECIALTY	62	$10,174
SERVICES	96	$12,734
WHOLESALE	38	$72,988
MISC.	51	$9,689
* TOTAL *	369	$215,558

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$2,513	8	$2,513
BLDG. MTL.	7	$15,868	5	$595	12	$16,463
GEN. MDSE.	7	$27,917			7	$27,917
FOOD						
MOTOR VEH.	22	$15,963	10	$8,153	32	$24,116
APPAREL	14	$11,923			14	$11,923
HOME FURN.	7	$4,947			7	$4,947
EAT DRINK	19	$15,679	7	$3,853	26	$19,532
SPECIALTY	44	$11,613	26	$5,590	70	$17,203
SERVICES	78	$16,883	43	$3,090	121	$19,973
WHOLESALE	12	$11,718	18	$18,669	30	$30,387
MISC.	30	$48,255	28	$3,847	58	$52,102
* TOTAL *	240	$180,766	145	$46,310	385	$227,076

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$19,893	15	$7,094	21	$26,987
BLDG. MTL.	7	$14,216	17	$14,570	24	$28,786
GEN. MDSE.						
FOOD			11	$3,997	11	$3,997
MOTOR VEH.	13	$5,453	26	$13,662	39	$19,115
APPAREL	5	$4,767			5	$4,767
HOME FURN.			9	$6,993	9	$6,993
EAT DRINK	10	$5,908	21	$12,059	31	$17,967
SPECIALTY	15	$4,433	48	$3,576	63	$8,009
SERVICES	42	$13,211	77	$10,150	119	$23,361
WHOLESALE	12	$23,234	47	$42,027	59	$65,261
MISC.	27	$21,123	50	$33,557	77	$54,680
* TOTAL *	137	$112,238	321	$147,685	458	$259,923

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$4,905	7	$4,905
BLDG. MTL.	7	$19,259	6	$7,006	13	$26,265
GEN. MDSE.	7	$13,191			7	$13,191
FOOD						
MOTOR VEH.	18	$22,732	13	$4,555	31	$27,287
APPAREL	8	$6,296			8	$6,296
HOME FURN.	7	$3,748			7	$3,748
EAT DRINK	12	$7,624	14	$7,947	26	$15,571
SPECIALTY	30	$11,522	42	$3,801	72	$15,323
SERVICES	61	$15,438	62	$7,581	123	$23,019
WHOLESALE	11	$27,053	29	$16,146	40	$43,199
MISC.	26	$41,577	41	$4,342	67	$45,919
* TOTAL *	187	$168,440	214	$56,283	401	$224,723

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$83,375	15	$8,001	23	$91,376
BLDG. MTL.	13	$39,905	13	$11,955	26	$51,860
GEN. MDSE.	11	$79,951			11	$79,951
FOOD	11	$37,343	5	$884	16	$38,227
MOTOR VEH.	48	$37,930	16	$7,525	64	$45,455
APPAREL	16	$14,595	5	$1,575	21	$16,170
HOME FURN.	25	$24,123	8	$636	33	$24,759
EAT DRINK	39	$51,635	16	$6,093	55	$57,728
SPECIALTY	93	$43,472	53	$4,446	146	$47,918
SERVICES	140	$49,121	91	$14,945	231	$64,066
WHOLESALE	40	$71,676	35	$18,712	75	$90,388
MISC.	65	$28,809	60	$7,264	125	$36,073
* TOTAL *	509	$561,935	317	$82,036	826	$643,971

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$17,763
BLDG. MTL.	10	$15,611	13	$31,423	13	$21,850
GEN. MDSE.	8	$39,405	6	$16,487	7	$4,965
FOOD	11	$20,556	6	$12,781	6	$2,383
MOTOR VEH.	27	$20,633	23	$19,059	28	$9,993
APPAREL	16	$14,322	14	$10,301		
HOME FURN.	15	$5,863	9	$15,043	13	$5,985
EAT DRINK	29	$30,442	14	$14,989	21	$16,994
SPECIALTY	35	$20,975	44	$26,586	52	$4,386
SERVICES	80	$38,985	71	$22,767	92	$11,358
WHOLESALE	18	$22,787	22	$35,439	44	$21,777
MISC.	32	$69,567	42	$46,439	31	$1,646
* TOTAL *	281	$299,146	264	$251,314	327	$119,100

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$17,763
BLDG. MTL.	36	$68,884
GEN. MDSE.	21	$60,857
FOOD	23	$35,720
MOTOR VEH.	78	$49,685
APPAREL	30	$24,623
HOME FURN.	37	$26,891
EAT DRINK	64	$62,425
SPECIALTY	131	$51,947
SERVICES	243	$73,110
WHOLESALE	84	$80,003
MISC.	105	$117,652
* TOTAL *	672	$669,560

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$165,162	18	$14,499	25	$179,661
BLDG. MTL.	27	$68,341	12	$10,518	39	$78,859
GEN. MDSE.	10	$142,678			10	$142,678
FOOD	26	$73,276	13	$5,485	39	$78,761
MOTOR VEH.	59	$65,879	26	$14,451	85	$80,330
APPAREL	38	$49,150			38	$49,150
HOME FURN.	54	$44,124	7	$1,442	61	$45,566
EAT DRINK	63	$101,722	21	$8,951	84	$110,673
SPECIALTY	150	$105,127	68	$8,759	218	$113,886
SERVICES	219	$108,742	113	$25,641	332	$134,383
WHOLESALE	57	$82,468	56	$34,762	113	$117,230
MISC.	91	$97,055	57	$13,552	148	$110,607
* TOTAL *	801	$1,103,724	391	$138,060	1,192	$1,241,784

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$5,130	13	$5,130
BLDG. MTL.	7	$6,855	10	$6,795	17	$13,650
GEN. MDSE.						
FOOD	7	$13,738			7	$13,738
MOTOR VEH.	13	$9,374	18	$10,816	31	$20,190
APPAREL	8	$4,939			8	$4,939
HOME FURN.	5	$3,828	5	$3,703	10	$7,531
EAT DRINK	15	$14,363	21	$9,454	36	$23,817
SPECIALTY	32	$7,383	36	$3,747	68	$11,130
SERVICES	54	$14,541	57	$8,875	111	$23,416
WHOLESALE	7	$9,454	33	$20,618	40	$30,072
MISC.	21	$54,577	35	$9,920	56	$64,497
* TOTAL *	169	$139,052	228	$79,058	397	$218,110

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$37,378	11	$12,973	17	$50,351
BLDG. MTL.	6	$17,276	17	$11,716	23	$28,992
GEN. MDSE.	5	$6,809	5	$2,273	10	$9,082
FOOD			12	$5,544	12	$5,544
MOTOR VEH.	15	$17,681	24	$10,844	39	$28,525
APPAREL	6	$5,678			6	$5,678
HOME FURN.	6	$4,720	7	$2,127	13	$6,847
EAT DRINK	11	$8,527	21	$10,619	32	$19,146
SPECIALTY	25	$11,147	42	$3,654	67	$14,801
SERVICES	59	$10,402	72	$12,845	131	$23,247
WHOLESALE	17	$28,398	35	$27,909	52	$56,307
MISC.	19	$11,492	37	$11,763	56	$23,255
* TOTAL *	175	$159,508	283	$112,267	458	$271,775

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$25,349	15	$11,385	21	$36,734
BLDG. MTL.	5	$16,997	14	$9,719	19	$26,716
GEN. MDSE.	5	$7,271			5	$7,271
FOOD	5	$10,730	10	$6,530	15	$17,260
MOTOR VEH.	18	$15,187	24	$12,054	42	$27,241
APPAREL	9	$4,231	5	$2,079	14	$6,310
HOME FURN.	7	$1,849	11	$6,685	18	$8,534
EAT DRINK	10	$10,513	32	$14,653	42	$25,166
SPECIALTY	26	$11,213	36	$8,434	62	$19,647
SERVICES	46	$9,095	69	$12,349	115	$21,444
WHOLESALE	14	$40,056	49	$48,501	63	$88,557
MISC.	18	$3,269	32	$9,185	50	$12,454
* TOTAL *	169	$155,760	297	$141,574	466	$297,334

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$30,230			5	$30,230
BLDG. MTL.	6	$19,184	6	$1,392	12	$20,576
GEN. MDSE.	6	$11,457			6	$11,457
FOOD	6	$13,587			6	$13,587
MOTOR VEH.	13	$12,111	10	$2,814	23	$14,925
APPAREL	8	$6,001			8	$6,001
HOME FURN.	10	$6,045			10	$6,045
EAT DRINK	13	$7,398	6	$3,079	19	$10,477
SPECIALTY	34	$15,550	16	$3,112	50	$18,662
SERVICES	55	$12,369	36	$12,528	91	$24,897
WHOLESALE	14	$10,545	12	$7,960	26	$18,505
MISC.	21	$3,739	25	$3,603	46	$7,342
* TOTAL *	191	$148,216	111	$34,488	302	$182,704

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$51,721	6	$6,595	13	$58,316
BLDG. MTL.	11	$19,534	9	$4,877	20	$24,411
GEN. MDSE.	7	$44,678			7	$44,678
FOOD	5	$18,282	7	$2,923	12	$21,205
MOTOR VEH.	26	$20,800	7	$5,037	33	$25,837
APPAREL	13	$9,305			13	$9,305
HOME FURN.	13	$13,056	6	$3,024	19	$16,080
EAT DRINK	16	$22,815	11	$4,908	27	$27,723
SPECIALTY	40	$27,782	35	$6,946	75	$34,728
SERVICES	77	$26,550	67	$10,800	144	$37,350
WHOLESALE	18	$52,316	29	$17,680	47	$69,996
MISC.	44	$14,028	40	$17,292	84	$31,320
* TOTAL *	277	$320,867	217	$80,082	494	$400,949

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$122,806	11	$123,369	17	$246,175
BLDG. MTL.	16	$92,040	16	$16,078	32	$108,118
GEN. MDSE.	9	$98,725	7	$7,349	16	$106,074
FOOD	16	$49,125	7	$7,988	23	$57,113
MOTOR VEH.	54	$65,127	25	$22,785	79	$87,912
APPAREL	31	$36,726	5	$1,812	36	$38,538
HOME FURN.	30	$32,901	10	$6,252	40	$39,153
EAT DRINK	68	$88,546	24	$13,194	92	$101,740
SPECIALTY	111	$105,924	66	$13,488	177	$119,412
SERVICES	178	$82,502	101	$21,942	279	$104,444
WHOLESALE	27	$34,481	59	$40,110	86	$74,591
MISC.	76	$39,838	65	$28,360	141	$68,198
* TOTAL *	622	$848,741	396	$302,727	1,018	$1,151,468

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$36,592	16	$32,255	23	$68,847
BLDG. MTL.	10	$33,735	18	$16,867	28	$50,602
GEN. MDSE.			6	$2,799	6	$2,799
FOOD	6	$11,424	14	$6,083	20	$17,507
MOTOR VEH.	23	$14,178	41	$15,413	64	$29,591
APPAREL	9	$12,895	10	$2,874	19	$15,769
HOME FURN.	10	$8,976	13	$6,301	23	$15,277
EAT DRINK	14	$10,368	33	$24,767	47	$35,135
SPECIALTY	28	$22,570	84	$14,154	112	$36,724
SERVICES	67	$14,195	140	$29,710	207	$43,905
WHOLESALE	24	$44,646	57	$48,233	81	$92,879
MISC.	30	$20,174	75	$17,895	105	$38,069
* TOTAL *	228	$229,753	507	$217,351	735	$447,104

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$1,304	10	$1,304
BLDG. MTL.	6	$9,471	9	$3,134	15	$12,605
GEN. MDSE.						
FOOD			5	$2,464	5	$2,464
MOTOR VEH.	12	$7,831	8	$2,602	20	$10,433
APPAREL	8	$6,629			8	$6,629
HOME FURN.	6	$2,225			6	$2,225
EAT DRINK	8	$5,348	12	$8,059	20	$13,407
SPECIALTY	17	$9,234	24	$1,960	41	$11,194
SERVICES	37	$13-047	37	$4,714	74	$17,761
WHOLESALE	11	$8,546	25	$29,338	36	$37,884
MISC.	33	$55,719	36	$11,422	69	$67,141
* TOTAL *	138	$118,050	166	$64,997	304	$183,047

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$34,727			9	$4,661
BLDG. MTL.	7	$13,422	15	$36,113	7	$7,803
GEN. MDSE.	5	$15,004	6	$33,941		
FOOD	6	$11,464	8	$13,715	5	$1,070
MOTOR VEH.	19	$10,350	29	$18,276	14	$5,406
APPAREL	8	$8,995	12	$11,501		
HOME FURN.	9	$10,327	9	$10,504	8	$843
EAT DRINK	15	$14,841	11	$8,959	6	$3,695
SPECIALTY	34	$18,212	51	$27,531	13	$1,050
SERVICES	65	$19,176	78	$21,897	50	$5,982
WHOLESALE	23	$66,984	21	$27,567	22	$27,434
MISC.	19	$7,088	51	$66,971	34	$9,273
* TOTAL *	215	$230,590	291	$276,975	168	$67,217

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$39,388
BLDG. MTL.	29	$57,338
GEN. MDSE.	11	$48,945
FOOD	19	$26,249
MOTOR VEH.	62	$34,032
APPAREL	20	$20,496
HOME FURN.	26	$21,674
EAT DRINK	32	$27,495
SPECIALTY	98	$46,793
SERVICES	193	$47,055
WHOLESALE	66	$121,985
MISC.	104	$83,332
* TOTAL *	674	$574,782

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$12,597	11	$12,597
BLDG. MTL.	8	$15,252	10	$16,521	18	$31,773
GEN. MDSE.						
FOOD			8	$3,670	8	$3,670
MOTOR VEH.	18	$24,932	17	$8,888	35	$33,820
APPAREL	6	$3,695			6	$3,695
HOME FURN.	5	$3,938	7	$3,880	12	$7,818
EAT DRINK	13	$8,240	22	$10,521	35	$18,761
SPECIALTY	18	$10,786	36	$3,349	54	$14,135
SERVICES	50	$15,639	70	$11,805	120	$27,444
WHOLESALE	21	$21,607	35	$38,443	56	$60,050
MISC.	29	$43,523	36	$6,214	65	$49,737
* TOTAL *	168	$147,612	252	$115,888	420	$263,500

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$61,226	11	$14,747	16	$75,973
BLDG. MTL.	8	$14,682	18	$36,767	26	$51,449
GEN. MDSE.	7	$40,396			7	$40,396
FOOD	5	$30,144	12	$5,491	17	$35,635
MOTOR VEH.	19	$16,698	43	$29,623	62	$46,321
APPAREL	14	$14,322	6	$3,847	20	$18,169
HOME FURN.	11	$8,219	10	$5,048	21	$13,267
EAT DRINK	29	$36,845	45	$23,913	74	$60,758
SPECIALTY	46	$37,711	67	$11,090	113	$48,801
SERVICES	82	$23,579	137	$21,074	219	$44,653
WHOLESALE	30	$34,915	53	$32,593	83	$67,508
MISC.	37	$8,338	63	$11,909	100	$20,247
* TOTAL *	293	$327,075	465	$196,102	758	$523,177

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$50,911
BLDG. MTL.	17	$38,563
GEN. MDSE.	8	$10,217
FOOD	14	$12,126
MOTOR VEH.	42	$18,237
APPAREL	11	$4,780
HOME FURN.	20	$9,415
EAT DRINK	35	$16,512
SPECIALTY	76	$18,447
SERVICES	131	$22,628
WHOLESALE	56	$60,458
MISC.	66	$23,750
* TOTAL *	500	$286,044

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$1,450,183				
BLDG. MTL.	148	$765,600	15	$59,781		
GEN. MDSE.	68	$1,344,941	11	$326,462		
FOOD	151	$542,952	18	$65,350	6	$38,349
MOTOR VEH.	431	$779,670	21	$30,683	12	$10,509
APPAREL	204	$320,351	50	$80,199		
HOME FURN.	271	$493,848	36	$32,431	7	$2,405
EAT DRINK	489	$910,032	43	$92,322	7	$13,397
SPECIALTY	1,096	$940,626	168	$116,153	26	$18,161
SERVICES	1,797	$1,594,193	136	$71,978	43	$24,619
WHOLESALE	558	$1,870,056	51	$125,770	8	$74,235
MISC.	654	$1,054,552	58	$78,820	12	$10,410
* TOTAL *	5,906	$12,067,004	607	$1,079,949	121	$192,085

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

POLK	ALTOONA		ANKENY		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					19	$14,959
BLDG. MTL.			10	$43,217	15	$27,903
GEN. MDSE.					5	$11,201
FOOD	5	$27,303	8	$33,331	10	$18,852
MOTOR VEH.	8	$6,038	28	$33,805	33	$24,277
APPAREL	5	$1,686	13	$11,743		
HOME FURN.	11	$5,086	13	$6,768	9	$1,278
EAT DRINK	10	$36,288	21	$42,343	35	$66,381
SPECIALTY	24	$4,859	87	$53,808	76	$27,638
SERVICES	41	$87,914	97	$32,125	123	$40,585
WHOLESALE	12	$2,151	34	$40,820	40	$50,316
MISC.	26	$21,287	48	$96,063	158	$52,161
* TOTAL *	142	$192,612	359	$394,023	509	$305,919

POLK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	58	$1,465,142
BLDG. MTL.	188	$896,501
GEN. MDSE.	84	$1,682,604
FOOD	198	$726,137
MOTOR VEH.	533	$884,982
APPAREL	272	$413,979
HOME FURN.	347	$541,816
EAT DRINK	605	$1,160,763
SPECIALTY	1,477	$1,161,245
SERVICES	2,237	$1,851,414
WHOLESALE	703	$2,163,348
MISC.	942	$1,283,661
* TOTAL *	7,644	$14,231,592

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$217,522			33	$108,951
BLDG. MTL.	21	$83,665			37	$33,092
GEN. MDSE.	14	$200,027			6	$40,265
FOOD	33	$115,634			20	$24,816
MOTOR VEH.	104	$141,327	7	$4,810	73	$51,388
APPAREL	30	$41,245			11	$5,257
HOME FURN.	41	$45,926			16	$4,938
EAT DRINK	110	$229,821	6	$11,598	66	$72,835
SPECIALTY	210	$114,090	6	$126	104	$30,083
SERVICES	332	$157,511	16	$10,965	234	$58,951
WHOLESALE	61	$49,844			84	$110,704
MISC.	93	$41,485	14	$24,183	94	$62,404
* TOTAL *	1,058	$1,438,097	49	$51,682	778	$603,684

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	42	$326,473
BLDG. MTL.	58	$116,757
GEN. MDSE.	20	$240,292
FOOD	53	$140,450
MOTOR VEH.	184	$197,525
APPAREL	41	$46,502
HOME FURN.	57	$50,864
EAT DRINK	182	$314,254
SPECIALTY	320	$144,299
SERVICES	582	$227,427
WHOLESALE	145	$160,548
MISC.	201	$128,072
* TOTAL *	1,885	$2,093,463

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$52,614	16	$39,974	23	$92,588
BLDG. MTL.	9	$15,765	9	$8,451	18	$24,216
GEN. MDSE.	8	$38,598	7	$8,124	15	$46,722
FOOD	8	$25,672	6	$4,667	14	$30,339
MOTOR VEH.	23	$21,011	36	$34,159	59	$55,170
APPAREL	14	$11,205			14	$11,205
HOME FURN.	8	$7,230	8	$3,992	16	$11,222
EAT DRINK	19	$24,642	19	$14,454	38	$39,096
SPECIALTY	46	$31,665	59	$8,403	105	$40,068
SERVICES	82	$23,224	107	$22,699	189	$45,923
WHOLESALE	33	$76,067	60	$40,917	93	$116,984
MISC.	35	$11,508	63	$7,848	98	$19,356
* TOTAL *	292	$339,201	390	$193,688	682	$532,889

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$27,495
BLDG. MTL.	9	$5,958
GEN. MDSE.	5	$11,308
FOOD	7	$4,416
MOTOR VEH.	27	$16,294
APPAREL		
HOME FURN.	6	$1,243
EAT DRINK	15	$9,125
SPECIALTY	35	$5,435
SERVICES	88	$10,219
WHOLESALE	27	$25,535
MISC.	29	$7,061
* TOTAL *	260	$124,089

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$30,155	18	$15,433	23	$45,588
BLDG. MTL.	6	$10,314	17	$36,313	23	$46,627
GEN. MDSE.			10	$6,907	10	$6,907
FOOD			15	$7,962	15	$7,962
MOTOR VEH.	17	$12,973	37	$18,182	54	$31,155
APPAREL	8	$6,731	8	$1,123	16	$7,854
HOME FURN.	6	$2,941	6	$2,233	12	$5,174
EAT DRINK	9	$7,749	29	$23,378	38	$31,127
SPECIALTY	20	$8,412	62	$9,092	82	$17,504
SERVICES	36	$9,464	100	$19,439	136	$28,903
WHOLESALE	14	$14,730	61	$56,971	75	$71,701
MISC.	28	$19,563	59	$14,863	87	$34,426
* TOTAL *	149	$123,032	422	$211,896	571	$334,928

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$574,365	6	$76,269		
BLDG. MTL.	60	$191,753	6	$56,616		
GEN. MDSE.	30	$518,560	6	$190,304		
FOOD	64	$183,295	18	$60,084		
MOTOR VEH.	151	$243,105	46	$107,962	5	$2,290
APPAREL	88	$144,649	16	$17,501		
HOME FURN.	112	$230,672	16	$27,689		
EAT DRINK	215	$423,840	48	$127,805	7	$5,868
SPECIALTY	405	$486,863	95	$72,111	20	$2,615
SERVICES	646	$404,537	156	$150,610	16	$1,290
WHOLESALE	185	$587,064	44	$111,473		
MISC.	266	$469,469	56	$71,055	12	$13,209
* TOTAL *	2,241	$4,458,172	513	$1,069,481	60	$25,272

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$25,346	47	$675,980
BLDG. MTL.	18	$24,753	84	$273,124
GEN. MDSE.	9	$7,462	45	$716,326
FOOD	11	$11,711	93	$255,090
MOTOR VEH.	41	$51,182	243	$404,539
APPAREL			104	$162,150
HOME FURN.	12	$5,135	140	$263,496
EAT DRINK	46	$54,262	316	$611,775
SPECIALTY	102	$42,395	622	$603,984
SERVICES	147	$42,192	965	$598,629
WHOLESALE	67	$129,256	296	$827,793
MISC.	158	$80,661	492	$634,394
* TOTAL *	633	$474,355	3,447	$6,027,280

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$44,837	18	$6,535	23	$51,372
BLDG. MTL.	13	$12,738	11	$8,248	24	$21,586
GEN. MDSE.	6	$5,146			6	$5,146
FOOD	5	$18,736	8	$1,534	13	$20,270
MOTOR VEH.	20	$20,147	27	$8,723	47	$28,870
APPAREL	12	$11,252			12	$11,252
HOME FURN.	12	$8,254	9	$1,383	21	$9,637
EAT DRINK	20	$21,594	22	$10,770	42	$32,364
SPECIALTY	52	$40,634	38	$5,926	90	$46,560
SERVICES	74	$31,355	90	$10,553	164	$41,908
WHOLESALE	20	$35,713	46	$42,572	66	$78,285
MISC.	32	$13,941	48	$7,288	80	$21,229
* TOTAL *	271	$264,347	317	$104,132	588	$368,479

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$5,784	7	$14,311	11	$40,188
GEN. MDSE.					5	$5,210
FOOD	5	$3,414				
MOTOR VEH.	8	$4,521	10	$19,443	13	$17,427
APPAREL	5	$5,502	8	$6,345	7	$7,256
HOME FURN.	5	$4,078	14	$13,000	13	$10,795
EAT DRINK	11	$9,004			12	$11,372
SPECIALTY	17	$5,377	27	$10,896	33	$15,356
SERVICES	36	$7,963	37	$5,719	52	$10,947
WHOLESALE	15	$17,586	16	$36,012	19	$32,050
MISC.	21	$18,548	32	$46,129	37	$28,587
* TOTAL *	129	$81,777	151	$151,855	202	$179,188

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$47,019	22	$47,019
BLDG. MTL.	20	$17,982	44	$78,265
GEN. MDSE.	6	$5,821	11	$11,031
FOOD	16	$6,235	21	$9,649
MOTOR VEH.	35	$29,797	66	$71,188
APPAREL	8	$3,772	28	$22,875
HOME FURN.	22	$13,018	54	$40,891
EAT DRINK	28	$20,583	51	$40,959
SPECIALTY	83	$11,088	160	$42,717
SERVICES	163	$34,317	288	$58,946
WHOLESALE	95	$100,758	145	$186,406
MISC.	112	$53,928	202	$147,192
* TOTAL *	610	$344,318	1,092	$757,138

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

STORY	AMES		NEVADA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$166,725			20	$24,163
BLDG. MTL.	19	$69,003	5	$9,296	29	$30,195
GEN. MDSE.	19	$246,706			9	$10,680
FOOD	20	$77,600	6	$11,156	14	$15,194
MOTOR VEH.	55	$84,007	16	$16,557	39	$22,029
APPAREL	47	$74,919			6	$3,526
HOME FURN.	44	$63,965	6	$4,508	24	$5,506
EAT DRINK	87	$195,624	10	$6,121	32	$25,438
SPECIALTY	191	$125,935	37	$10,690	103	$37,261
SERVICES	243	$230,409	54	$18,598	175	$21,984
WHOLESALE	70	$70,104	16	$34,769	66	$52,752
MISC.	89	$47,463	37	$62,296	112	$22,905
* TOTAL *	893	$1,452,460	187	$173,991	629	$271,633

STORY	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$190,888
BLDG. MTL.	53	$108,494
GEN. MDSE.	28	$257,386
FOOD	40	$103,950
MOTOR VEH.	110	$122,593
APPAREL	53	$78,445
HOME FURN.	74	$73,979
EAT DRINK	129	$227,183
SPECIALTY	331	$173,886
SERVICES	472	$270,991
WHOLESALE	152	$157,625
MISC.	238	$132,664
* TOTAL *	1,709	$1,898,084

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$55,251	17	$55,251
BLDG. MTL.			26	$33,679	26	$33,679
GEN. MDSE.			8	$22,512	8	$22,512
FOOD			18	$19,825	18	$19,825
MOTOR VEH.	9	$5,794	49	$27,934	58	$33,728
APPAREL	5	$2,614	10	$6,208	15	$8,822
HOME FURN.	6	$7,566	16	$11,686	22	$19,252
EAT DRINK	12	$8,537	40	$26,030	52	$34,567
SPECIALTY	15	$4,815	77	$14,196	92	$19,011
SERVICES	36	$8,497	167	$26,388	203	$34,885
WHOLESALE	14	$53,489	69	$64,411	83	$117,900
MISC.	35	$36,390	70	$19,071	105	$55,461
* TOTAL *	132	$127,702	567	$327,191	699	$454,893

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$16,212
BLDG. MTL.	18	$15,188
GEN. MDSE.	7	$6,319
FOOD	14	$6,576
MOTOR VEH.	27	$13,485
APPAREL	6	$4,847
HOME FURN.	10	$1,895
EAT DRINK	24	$12,085
SPECIALTY	57	$9,047
SERVICES	105	$10,868
WHOLESALE	43	$40,823
MISC.	41	$2,759
* TOTAL *	374	$140,104

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS

QUARTER ENDING JUNE, 1980

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$42,990	2	$5,653	13	$48,643
BLDG. MTL.	12	$23,039	6	$2,630	18	$25,669
GEN. MDSE.	6	$43,470			6	$43,470
FOOD	5	$31,195			5	$31,195
MOTOR VEH.	33	$23,627	12	$7,051	45	$30,678
APPAREL	12	$11,573			12	$11,573
HOME FURN.	16	$8,629	5	$2,440	21	$11,069
EAT DRINK	27	$32,261	10	$4,524	37	$36,785
SPECIALTY	51	$39,896	25	$1,607	76	$41,503
SERVICES	90	$29,303	43	$6,071	133	$35,374
WHOLESALE	23	$39,709	22	$7,634	45	$47,343
MISC.	42	$19,763	21	$4,719	63	$24,482
* TOTAL *	322	$345,455	152	$42,329	474	$387,784

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$8,236
BLDG. MTL.	14	$18,583
GEN. MDSE.	7	$1,858
FOOD	12	$6,970
MOTOR VEH.	28	$10,058
APPAREL		
HOME FURN.	8	$4,155
EAT DRINK	20	$11,464
SPECIALTY	52	$6,186
SERVICES	107	$15,392
WHOLESALE	48	$22,755
MISC.	54	$16,681
* TOTAL *	368	$122,338

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$151,678	13	$8,165	20	$159,843
BLDG. MTL.	20	$62,709	14	$12,444	34	$75,153
GEN. MDSE.	14	$137,754			14	$137,754
FOOD	19	$82,966	9	$3,333	28	$86,299
MOTOR VEH.	65	$82,203	24	$19,716	89	$101,919
APPAREL	26	$26,123			26	$26,123
HOME FURN.	37	$63,667	7	$190	44	$63,857
EAT DRINK	65	$88,805	15	$8,411	80	$97,216
SPECIALTY	159	$95,224	51	$7,295	210	$102,519
SERVICES	266	$93,493	98	$11,381	364	$104,874
WHOLESALE	44	$80,258	33	$21,630	77	$101,888
MISC.	71	$71,227	55	$6,197	126	$77,424
* TOTAL *	793	$1,036,107	319	$98,762	1,112	$1,134,869

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$18,647	20	$18,647
BLDG. MTL.	7	$30,857	15	$19,384	22	$50,241
GEN. MDSE.	5	$28,553			5	$28,553
FOOD	7	$29,231	12	$12,562	19	$41,793
MOTOR VEH.	30	$32,339	39	$19,538	69	$51,877
APPAREL	9	$8,180			9	$8,180
HOME FURN.	11	$6,799	13	$2,617	24	$9,416
EAT DRINK	17	$22,202	24	$10,035	41	$32,237
SPECIALTY	53	$21,041	82	$6,923	135	$27,964
SERVICES	97	$24,321	134	$22,956	231	$47,277
WHOLESALE	26	$33,932	46	$33,619	72	$67,551
MISC.	33	$56,182	69	$18,360	102	$74,542
* TOTAL *	295	$293,637	454	$164,641	749	$458,278

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$17,332	19	$17,332
BLDG. MTL.	14	$25,731	17	$23,331	31	$49,062
GEN. MDSE.	6	$37,553	9	$8,799	15	$46,352
FOOD	9	$22,893	10	$5,762	19	$28,655
MOTOR VEH.	20	$14,026	33	$21,955	53	$35,981
APPAREL	11	$19,280			11	$19,280
HOME FURN.	13	$13,389	15	$5,345	28	$18,734
EAT DRINK	23	$28,490	25	$15,599	48	$44,089
SPECIALTY	56	$23,667	76	$16,050	132	$39,717
SERVICES	77	$31,141	151	$25,684	228	$56,825
WHOLESALE	34	$69,255	55	$53,184	89	$122,439
MISC.	43	$68,813	70	$15,837	113	$84,650
* TOTAL *	306	$354,238	480	$208,878	786	$563,116

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$19,993
BLDG. MTL.	19	$19,395
GEN. MDSE.	5	$4,266
FOOD	12	$7,967
MOTOR VEH.	31	$17,610
APPAREL	6	$3,684
HOME FURN.	7	$2,051
EAT DRINK	19	$12,268
SPECIALTY	65	$8,615
SERVICES	103	$12,274
WHOLESALE	55	$32,317
MISC.	39	$7,497
* TOTAL *	376	$147,937

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$216,983	34	$30,359	41	$247,342
BLDG. MTL.	23	$71,435	21	$25,278	44	$96,713
GEN. MDSE.	11	$245,348	5	$5,038	16	$250,386
FOOD	19	$62,370	24	$7,526	43	$69,896
MOTOR VEH.	60	$79,226	35	$23,359	95	$102,585
APPAREL	47	$62,954	5	$2,170	52	$65,124
HOME FURN.	51	$65,323	15	$4,224	66	$69,547
EAT DRINK	88	$134,761	36	$35,135	124	$169,896
SPECIALTY	144	$108,631	50	$11,958	194	$120,589
SERVICES	280	$134,913	138	$24,837	418	$159,750
WHOLESALE	73	$138,020	54	$92,329	127	$230,349
MISC.	100	$88,938	98	$48,251	198	$137,189
* TOTAL *	903	$1,408,902	515	$310,464	1,418	$1,719,366

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$19,342	11	$19,342
BLDG. MTL.	6	$9,903	15	$13,941	21	$23,844
GEN. MDSE.			5	$4,250	5	$4,250
FOOD	6	$9,523	9	$6,500	15	$16,023
MOTOR VEH.	17	$14,914	29	$17,898	46	$32,812
APPAREL			9	$2,519	9	$2,519
HOME FURN.	7	$5,129	12	$5,348	19	$10,477
EAT DRINK	9	$7,995	23	$10,280	32	$18,275
SPECIALTY	30	$17,624	56	$10,447	86	$28,071
SERVICES	43	$8,932	95	$29,583	138	$38,515
WHOLESALE	11	$14,327	41	$45,793	52	$60,120
MISC.	22	$37,605	51	$22,043	73	$59,648
* TOTAL *	151	$125,952	356	$187,944	507	$313,896

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$15,755	21	$15,755
BLDG. MTL.	11	$24,734	12	$10,556	23	$35,290
GEN. MDSE.	8	$36,498			8	$36,498
FOOD	9	$19,082	16	$7,395	25	$26,477
MOTOR VEH.	28	$21,937	28	$10,334	56	$32,271
APPAREL	11	$17,835			11	$17,835
HOME FURN.	18	$9,676	12	$4,674	30	$14,350
EAT DRINK	26	$27,041	31	$14,808	57	$41,849
SPECIALTY	52	$42,642	52	$8,176	104	$50,818
SERVICES	79	$32,799	102	$16,006	181	$48,805
WHOLESALE	21	$40,807	47	$69,463	68	$110,270
MISC.	33	$52,411	69	$17,208	102	$69,619
* TOTAL *	296	$325,462	390	$174,375	686	$499,837

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$405,110	27	$63,090	42	$468,200
BLDG. MTL.	53	$216,369	23	$15,770	76	$232,139
GEN. MDSE.	24	$441,301	6	$3,538	30	$444,839
FOOD	66	$200,157	18	$7,527	84	$207,684
MOTOR VEH.	143	$208,131	50	$28,584	193	$236,715
APPAREL	88	$186,117			88	$186,117
HOME FURN.	83	$123,268	12	$5,092	95	$128,360
EAT DRINK	197	$292,297	49	$29,560	246	$321,857
SPECIALTY	350	$299,181	73	$8,985	423	$308,166
SERVICES	567	$340,824	162	$19,987	729	$360,811
WHOLESALE	217	$496,283	64	$54,897	281	$551,180
MISC.	193	$284,256	107	$18,494	300	$302,750
* TOTAL *	1,996	$3,493,294	591	$255,524	2,587	$3,748,818

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$25,859
BLDG. MTL.	15	$19,336
GEN. MDSE.	6	$3,544
FOOD	11	$8,867
MOTOR VEH.	26	$9,744
APPAREL		
HOME FURN.	9	$5,739
EAT DRINK	20	$8,616
SPECIALTY	48	$9,289
SERVICES	74	$12,963
WHOLESALE	46	$43,177
MISC.	38	$15,889
* TOTAL *	308	$163,023

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					15	$20,785
BLDG. MTL.	8	$11,496	7	$7,600	12	$34,688
GEN. MDSE.					8	$7,017
FOOD					7	$10,750
MOTOR VEH.	18	$9,366	14	$14,397	24	$14,862
APPAREL	6	$3,342	6	$5,154		
HOME FURN.			7	$4,008	11	$2,573
EAT DRINK	12	$10,058	16	$9,068	20	$13,371
SPECIALTY	27	$5,943	22	$6,647	44	$12,688
SERVICES	48	$24,803	45	$33,441	108	$18,433
WHOLESALE	18	$31,848	10	$20,025	48	$48,018
MISC.	31	$28,621	26	$25,759	47	$28,309
* TOTAL *	168	$125,477	153	$126,099	344	$211,494

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1980

WRIGHT	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	15	$20,785
BLDG. MTL.	27	$53,784
GEN. MDSE.	8	$7,017
FOOD	7	$10,750
MOTOR VEH.	56	$38,625
APPAREL	12	$8,496
HOME FURN.	18	$6,581
EAT DRINK	48	$32,497
SPECIALTY	93	$25,278
SERVICES	201	$76,677
WHOLESALE	76	$99,891
MISC.	104	$82,689
* TOTAL *	665	$463,070
LATE FILERS	5,359	$1,307,891
* GRAND TOTAL *	92,074	$90,243,109

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	56	$4,688,574	$140,658	.16%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	568	$92,974,841	$2,789,254	3.09%
ELECTRIC AND GAS UTILITIES	565	$254,622,221	$7,638,572	8.46%
WATER AND SANITATION UTILITIES	627	$21,181,029	$635,337	.70%
TRANSPORTATION COMPANIES	473	$10,498,295	$314,930	.35%
* GROUP TOTALS *	2,233	$379,276,386	$11,378,093	12.61%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,206	$133,470,256	$4,003,838	4.44%
PAINT AND GLASS STORES	292	$14,095,357	$422,776	.47%
HARDWARE STORES	927	$51,956,390	$1,558,234	1.73%
GARDEN SUPPLY STORES	495	$15,387,426	$501,026	.56%
MOBILE HOME DEALERS	72	$328,411	$9,854	.01%
* GROUP TOTALS *	2,992	$215,237,840	$6,495,728	7.20%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	356	$185,058,324	$5,551,702	6.15%
VARIETY STORES	402	$88,855,488	$2,665,548	2.95%
MISCELLANEOUS GENERAL MERCHANDISE STORES	538	$36,915,075	$1,107,405	1.23%
* GROUP TOTALS *	1,296	$310,828,887	$9,324,655	10.33%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,760	$149,294,224	$4,478,767	4.96%
MEAT AND FISH MARKETS	64	$95,877	$2,878	.00%
FRUIT AND VEGETABLE MARKETS	26	$352,053	$10,563	.01%
CONFECTIONERY STORES	87	$1,305,800	$39,179	.04%
DAIRY PRODUCT STORES	97	$1,819,913	$54,545	.06%
BAKERIES	135	$1,331,402	$39,929	.04%
MISCELLANEOUS FOOD STORES	194	$988,357	$29,619	.03%
* GROUP TOTALS *	2,363	$155,187,626	$4,655,480	5.16%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	1,076	$47,228,410	$1,416,816	1.57%
AUTOMOTIVE PARTS	1,176	$49,925,960	$1,497,709	1.66%
GAS STATIONS	3,791	$101,279,582	$3,039,617	3.37%
RECREATIONAL VEHICLES	665	$16,719,511	$501,484	.56%
* GROUP TOTALS *	6,708	$215,153,463	$6,455,626	7.15%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	295	$16,310,524	$489,223	.54%
WOMEN'S APPAREL STORES	800	$30,350,498	$910,452	1.01%
FAMILY AND CHILDREN'S APPAREL STORES	437	$16,493,495	$494,456	.55%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	517	$20,337,705	$610,086	.68%
OTHER APPAREL STORES	260	$4,312,747	$129,346	.14%
* GROUP TOTALS *	2,309	$87,804,969	$2,633,563	2.92%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	774	$44,338,030	$1,329,796	1.47%
HOME FURNISHING STORES	677	$18,048,104	$541,355	.60%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,735	$44,172,360	$1,324,920	1.47%
* GROUP TOTALS *	3,186	$106,558,494	$3,196,071	3.54%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,287	$214,229,650	$6,423,176	7.12%
DRINKING PLACES	2,293	$50,488,126	$1,513,592	1.68%
* GROUP TOTALS *	6,580	$264,717,776	$7,936,768	8.79%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	727	$41,929,901	$1,257,635	1.39%
LIQUOR STORES	216	$19,575,376	$587,261	.65%
USED MERCHANDISE STORES	1,830	$9,268,321	$278,015	.31%
SPORTING GOODS STORES	1,399	$22,078,293	$662,195	.73%
BOOKS AND STATIONERY STORES	470	$10,414,816	$312,406	.35%
JEWELRY STORES	691	$23,016,644	$690,464	.77%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,456	$4,278,946	$128,274	.14%
GIFT AND NOVELTY SHOPS	757	$9,770,498	$293,066	.32%
MAIL ORDER STORES	239	$6,590,599	$197,721	.22%
VENDING MACHINES	317	$11,212,119	$336,338	.37%
DIRECT SELLING	1,686	$10,591,718	$317,628	.35%
FUEL AND ICE DEALERS	480	$13,997,865	$419,828	.47%
FLORISTS	690	$13,654,002	$409,585	.45%
OTHER SPECIALTY SHOPS	3,531	$39,068,036	$1,171,662	1.30%
* GROUP TOTALS *	14,489	$235,447,134	$7,062,078	7.83%

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	941	$9,476,098	$284,283	.32%
HOTELS AND OTHER LODGING PLACES	888	$43,300,293	$1,298,957	1.44%
LAUNDRY AND CLEANING	1,078	$16,942,530	$508,130	.56%
PHOTOGRAPHIC STUDIOS	654	$4,363,794	$130,906	.15%
BEAUTY SHOPS	4,229	$19,938,306	$598,032	.66%
BARBER SHOPS	1,176	$5,040,343	$151,141	.17%
SHOE REPAIR SHOPS	173	$1,053,376	$31,604	.04%
FUNERAL HOMES	461	$7,683,347	$230,503	.26%
OTHER PERSONAL SERVICES	425	$2,905,075	$87,149	.10%
BUILDING MAINTENANCE	136	$1,505,183	$45,161	.05%
EMPLOYMENT AGENCIES	78	$1,769,977	$53,100	.06%

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,406	$32,031,014	$960,859	1.06%
AUTOMOBILE RENTAL AND STORAGE	140	$3,332,816	$99,951	.11%
AUTOMOBILE REPAIR AND SERVICES	4,005	$50,176,792	$1,505,087	1.67%
ELECTRICAL REPAIR	1,187	$11,959,852	$358,732	.40%
WATCH, JEWELRY REPAIR	67	$223,360	$6,700	.01%
FURNITURE REPAIR	895	$2,251,381	$67,516	.07%
MISCELLANEOUS REPAIR	2,988	$31,400,882	$941,993	1.04%
MOTION PICTURE THEATRES	252	$9,379,761	$281,366	.31%
AMUSEMENT PARKS AND SERVICES	1,923	$36,364,515	$1,090,349	1.21%
EDUCATION INSTITUTIONS	401	$5,241,673	$157,249	.17%
OTHER SERVICES	1,107	$22,542,486	$676,169	.75%
* GROUP TOTALS *	24,610	$318,882,854	$9,564,937	10.60%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	360	$12,389,090	$371,684	.41%
FURNITURE AND HOME FURNISHINGS	36	$1,350,753	$40,524	.04%
CONSTRUCTION MATERIALS	1,642	$99,355,330	$2,979,672	3.30%
FARM AND CONSTRUCTION MACHINERY	3,088	$241,345,598	$7,239,893	8.02%
MISCELLANEOUS DURABLE GOODS	377	$12,621,075	$378,625	.42%
APPAREL, PIECE GOODS	66	$3,397,087	$101,903	.11%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	341	$10,037,914	$301,135	.33%
MISCELLANEOUS NONDURABLE GOODS	2,854	$74,807,737	$2,244,082	2.49%
* GROUP TOTALS *	8,764	$455,304,584	$13,657,518	15.13%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	664	$9,890,444	$296,711	.33%
MINING	124	$7,150,967	$214,528	.24%
GENERAL CONTRACTORS	1,436	$19,070,402	$572,044	.63%
PLUMBING AND HEATING CONTRACTORS	1,610	$29,730,578	$891,589	.99%
PAINTING CONTRACTORS	878	$4,672,848	$140,121	.16%
ELECTRICAL CONTRACTORS	1,273	$19,537,924	$586,144	.65%
CARPENTRY CONTRACTORS	1,074	$6,573,245	$197,202	.22%
OTHER SPECIAL TRADE CONTRACTORS	1,263	$19,958,770	$598,733	.66%
FOOD MANUFACTURERS	129	$2,495,567	$74,868	.08%
APPAREL AND TEXTILE MANUFACTURERS	39	$1,391,057	$41,693	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	155	$6,040,155	$181,195	.20%
PUBLISHERS OF BOOKS AND NEWSPAPERS	252	$2,787,042	$83,588	.09%
COMMERCIAL PRINTERS	565	$17,486,896	$524,575	.58%
NONMETALLIC PRODUCT MANUFACTURERS	229	$15,967,938	$479,043	.53%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	650	$45,802,963	$1,374,068	1.52%
MISCELLANEOUS MANUFACTURERS	153	$3,496,136	$104,883	.12%
TEMPORARY RETAILERS	635	$2,416,761	$73,058	.08%
* GROUP TOTALS *	11,129	$214,469,693	$6,434,043	7.13%
* LATE FILERS *	5,359	$43,605,823	$1,307,891	1.45%
** GRAND TOTAL **	92,074	$3,007,164,103	$90,243,109	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING JUNE 30, 1980

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	502	50,953.98	Johnson	3,620	315,150.76
Adams	304	19,725.22	Jones	1,074	79,955.48
Allamakee	688	52,958.48	Keokuk	574	40,008.04
Appanoose	857	46,290.12	Kossuth	1,151	85,185.87
Audubon	357	29,294.11	Lee	2,409	166,926.51
Benton	1,170	85,360.85	Linn	9,284	668,616.29
Black Hawk	8,328	577,850.63	Louisa	637	43,239.93
Boone	1,373	97,544.88	Lucas	626	46,514.29
Bremer	1,220	85,146.05	Lyon	513	33,886.25
Buchanan	1,190	84,638.29	Madison	646	40,239.14
Buena Vista	1,115	80,648.03	Mahaska	1,059	62,773.03
Butler	841	56,804.30	Marion	1,507	98,633.56
Calhoun	611	44,438.62	Marshall	2,531	172,658.07
Carroll	967	77,453.99	Mills	604	44,751.16
Cass	905	70,206.49	Mitchell	559	37,455.48
Cedar	1,004	86,697.55	Monona	512	38,448.77
Cerro Gordo	2,615	199,760.80	Monroe	435	27,408.78
Cherokee	970	58,928.92	Montgomery	1,141	48,459.20
Chickasaw	782	50,453.93	Muscatine	2,718	187,637.56
Clarke	472	29,399.95	O'Brien	772	58,201.23
Clay	957	68,180.95	Osceola	346	24,156.65
Clayton	982	68,374.64	Page	922	54,586.10
Clinton	3,346	246,839.86	Palo Alto	602	47,218.85
Crawford	932	68,064.42	Plymouth	1,114	90,107.40
Dallas	1,609	106,453.13	Pocahontas	574	44,739.18
Davis	421	26,338.33	Polk	17,919	1,461,835.09
Decatur	499	33,102.78	Pottawattamie	4,875	354,718.35
Delaware	917	67,649.77	Poweshiek	1,066	83,579.63
Des Moines	2,069	175,391.44	Ringgold	297	18,933.94
Dickinson	833	56,539.83	Sac	635	44,728.10
Dubuque	4,726	373,402.15	Scott	8,694	721,602.94
Emmet	751	60,104.27	Shelby	664	51,350.09
Fayette	1,263	96,878.59	Sioux	1,448	113,003.72
Floyd	990	63,564.14	Story	3,410	272,259.23
Franklin	638	48,441.05	Tama	995	68,994.18
Fremont	453	36,069.96	Taylor	385	27,968.68
Greene	612	38,526.60	Union	785	47,355.05
Grundy	780	62,602.46	Van Buren	418	22,377.67
Guthrie	587	40,436.07	Wapello	2,535	154,458.18
Hamilton	943	83,570.98	Warren	1,850	117,947.00
Hancock	623	38,888.17	Washington	1,069	75,418.12
Hardin	1,080	83,056.14	Wayne	380	26,298.24
Harrison	817	58,682.58	Webster	2,446	185,139.90
Henry	1,002	67,934.17	Winnebago	572	38,155.07
Howard	471	33,766.34	Winneshiek	1,001	71,467.26
Humboldt	576	45,157.86	Woodbury	5,262	380,225.32
Ida	383	27,552.17	Worth	356	26,065.63
Iowa	726	56,930.43	Wright	873	84,010.91
Jackson	1,234	75,059.21	Motor Vehicle	9	4,431.76
Jasper	1,983	125,640.08			
Jefferson	812	49,165.89	GRAND TOTAL	154,160	11,376,741.29

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	19	$760,581	$22,818	.19%
ELECTRIC AND GAS UTILITIES	23	$21,649,765	$649,484	5.54%
WATER AND SANITATION UTILITIES	2	$471,677	$14,151	.12%
TRANSPORTATION COMPANIES	52	$15,834,163	$475,026	4.05%
* GROUP TOTALS *	96	$38,716,186	$1,161,479	9.91%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	130	$4,342,968	$130,292	1.11%
PAINT AND GLASS STORES	11	$106,673	$3,201	.03%
HARDWARE STORES	26	$861,568	$25,847	.22%
GARDEN SUPPLY STORES	12	$229,277	$6,878	.06%
MOBILE HOME DEALERS	4	$0	$0	.00%
* GROUP TOTALS *	183	$5,540,486	$166,218	1.42%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	6	$6,999,915	$209,997	1.79%
VARIETY STORES	5	$570,768	$17,123	.15%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$124,045	$3,722	.03%
* GROUP TOTALS *	18	$7,694,728	$230,842	1.97%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$177,694	$5,331	.05%
MEAT AND FISH MARKETS	2	$0	$0	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$36,596	$1,098	.01%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	8	$14,795	$445	.00%
* GROUP TOTALS *	19	$229,085	$6,874	.06%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	13	$223,539	$6,705	.06%
AUTOMOTIVE PARTS	56	$1,755,623	$52,669	.45%
GAS STATIONS	49	$1,473,598	$44,207	.38%
RECREATIONAL VEHICLES	13	$147,667	$4,429	.04%
* GROUP TOTALS *	131	$3,600,427	$108,010	.92%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	4	$2,446	$73	.00%
WOMEN'S APPAREL STORES	10	$34,067	$1,022	.01%
FAMILY AND CHILDREN'S APPAREL STORES	5	$320,406	$9,612	.08%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	15	$1,344,242	$40,327	.34%
OTHER APPAREL STORES	9	$35,171	$1,055	.01%
* GROUP TOTALS *	43	$1,736,332	$52,089	.44%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	68	$915,058	$27,450	.23%
HOME FURNISHING STORES	55	$3,529,548	$105,885	.90%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	102	$3,205,339	$96,144	.82%
* GROUP TOTALS *	225	$7,649,945	$229,479	1.96%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	17	$361,992	$10,860	.09%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	17	$361,992	$10,860	.09%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	1	$191,394	$5,742	.05%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	11	$315,313	$9,459	.08%
SPORTING GOODS STORES	8	$123,481	$3,704	.03%
BOOKS AND STATIONERY STORES	28	$425,946	$12,779	.11%
JEWELRY STORES	14	$295,770	$8,872	.08%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	9	$247,095	$7,413	.06%
GIFT AND NOVELTY SHOPS	8	$534,380	$16,032	.14%
MAIL ORDER STORES	21	$5,314,845	$159,445	1.36%
VENDING MACHINES	25	$457,399	$13,722	.12%
DIRECT SELLING	119	$4,246,531	$127,396	1.09%
FUEL AND ICE DEALERS	25	$352,382	$10,572	.09%
FLORISTS	3	$1,140	$34	.00%
OTHER SPECIALTY SHOPS	132	$10,216,383	$306,484	2.61%
* GROUP TOTALS *	404	$22,722,059	$681,654	5.82%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	58	$1,251,490	$37,545	.32%
HOTELS AND OTHER LODGING PLACES	4	$24,879	$746	.01%
LAUNDRY AND CLEANING	36	$1,026,631	$30,797	.26%
PHOTOGRAPHIC STUDIOS	11	$119,315	$3,580	.03%
BEAUTY SHOPS	2	$28,537	$856	.01%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	17	$561,377	$16,841	.14%
BUILDING MAINTENANCE	18	$1,316,748	$39,505	.34%
EMPLOYMENT AGENCIES	3	$28,268	$848	.01%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	516	$14,632,251	$438,968	3.75%
AUTOMOBILE RENTAL AND STORAGE	27	$151,213	$4,539	.04%
AUTOMOBILE REPAIR AND SERVICES	18	$562,433	$16,872	.14%
ELECTRICAL REPAIR	38	$795,199	$23,856	.20%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	1	$15,561	$467	.00%
MISCELLANEOUS REPAIR	65	$1,860,346	$55,806	.48%
MOTION PICTURE THEATRES	9	$363,328	$10,899	.09%
AMUSEMENT PARKS AND SERVICES	16	$100,611	$3,014	.03%
EDUCATION INSTITUTIONS	4	$20,249	$608	.01%
OTHER SERVICES	36	$1,188,341	$35,648	.30%
* GROUP TOTALS *	880	$24,046,777	$721,395	6.15%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	45	$772,417	$23,173	.20%
FURNITURE AND HOME FURNISHINGS	34	$82,903	$2,485	.02%
CONSTRUCTION MATERIALS	460	$20,724,072	$621,725	5.30%
FARM AND CONSTRUCTION MACHINERY	1,135	$53,776,518	$1,613,309	13.76%
MISCELLANEOUS DURABLE GOODS	104	$7,858,644	$235,761	2.01%
APPAREL, PIECE GOODS	19	$594,976	$17,849	.15%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	56	$1,152,731	$34,582	.30%
MISCELLANEOUS NONDURABLE GOODS	350	$13,119,907	$393,600	3.36%
* GROUP TOTALS *	2,203	$98,082,168	$2,942,484	25.10%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	24	$143,149	$4,296	.04%
MINING	9	$899,564	$26,987	.23%
GENERAL CONTRACTORS	238	$12,575,724	$377,272	3.22%
PLUMBING AND HEATING CONTRACTORS	67	$3,644,939	$109,350	.93%
PAINTING CONTRACTORS	13	$94,317	$2,830	.02%
ELECTRICAL CONTRACTORS	53	$2,642,847	$79,284	.68%
CARPENTRY CONTRACTORS	24	$157,887	$4,738	.04%
OTHER SPECIAL TRADE CONTRACTORS	223	$10,297,414	$308,920	2.64%
FOOD MANUFACTURERS	69	$3,363,621	$100,905	.86%
APPAREL AND TEXTILE MANUFACTURERS	40	$1,585,372	$47,560	.41%
FURNITURE, WOOD AND PAPER MANUFACTURERS	155	$8,332,203	$249,966	2.13%
PUBLISHERS OF BOOKS AND NEWSPAPERS	31	$1,441,139	$43,236	.37%
COMMERCIAL PRINTERS	68	$5,793,826	$173,816	1.48%
NONMETALLIC PRODUCT MANUFACTURERS	310	$15,837,769	$475,140	4.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	928	$92,264,075	$2,767,927	23.61%
MISCELLANEOUS MANUFACTURERS	194	$15,598,341	$467,955	3.99%
TEMPORARY RETAILERS	65	$2,664,945	$78,722	.67%
* GROUP TOTALS *	2,511	$177,337,132	$5,318,904	45.38%
* LATE FILERS *	182	$3,038,514	$91,152	.78%
** GRAND TOTAL **	6,912	$390,755,831	$11,721,440	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1980

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	702	$562,654
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	969	$2,599,588
UTILITIES, COMMUNICATION, AND TRANSPORTATION	491	$845,026
VENDORS (WHOLESALE AND RETAIL)	932	$356,114
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,038	$184,870
SERVICES (OTHER THAN PROFESSIONAL)	489	$97,607
MISCELLANEOUS	124	$71,186
** GRAND TOTAL **	4,745	$4,717,045

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING JUNE, 1980

COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	16	$2,225
ADAMS	6	$745
ALLAMAKEE	36	$1,486
APPANOOSE	18	$350,535
AUDUBON	10	$392
BENTON	27	$3,733
BLACK HAWK	214	$605,727
BOONE	31	$4,738
BREMER	35	$5,513
BUCHANAN	25	$3,849
BUENA VISTA	40	$17,842
BUTLER	30	$845
CALHOUN	17	$5,323
CARROLL	48	$15,260
CASS	36	$12,183
CEDAR	26	$1,561
CERRO GORDO	112	$34,573
CHEROKEE	17	$2,571
CHICKASAW	24	$42,099
CLARKE	9	$394
CLAY	45	$16,432
CLAYTON	33	$4,983
CLINTON	82	$138,871
CRAWFORD	30	$37,153
DALLAS	41	$9,905
DAVIS	18	$765
DECATUR	5	$1,033
DELAWARE	23	$1,482
DES MOINES	81	$47,536
DICKINSON	25	$1,947
DUBUQUE	173	$369,854
EMMET	32	$16,670
FAYETTE	35	$3,633
FLOYD	35	$20,939
FRANKLIN	25	$10,665
FREMONT	17	$1,672
GREENE	22	$903
GRUNDY	26	$1,726
GUTHRIE	15	$1,533
HAMILTON	39	$18,679
HANCOCK	22	$3,402
HARDIN	62	$31,640
HARRISON	18	$5,400
HENRY	34	$3,840
HOWARD	19	$944
HUMBOLDT	20	$4,036
IDA	18	$2,778
IOWA	17	$30,627
JACKSON	30	$3,992
JASPER	46	$59,650
JEFFERSON	24	$5,235
JOHNSON	105	$97,336
JONES	32	$15,919
KEOKUK	15	$1,368
KOSSUTH	27	$2,310
LEE	80	$178,079
LINN	287	$487,074
LOUISA	17	$264,538
LUCAS	10	$6,246
LYON	27	$3,267
MADISON	14	$501
MAHASKA	36	$9,272
MARION	33	$31,454
MARSHALL	82	$62,512
MILLS	12	$2,126
MITCHELL	30	$2,833
MONONA	23	$717
MONROE	17	$7,747
MONTGOMERY	27	$17,833
MUSCATINE	67	$174,333
OBRIEN	39	$4,339
OSCEOLA	18	$2,326
PAGE	46	$5,765
PALO ALTO	17	$1,161
PLYMOUTH	32	$12,188
POCAHONTAS	23	$36,836
POLK	575	$570,072
POTTAWATTAMIE	123	$26,464
POWESHIEK	41	$17,889
RINGGOLD	8	$47
SAC	31	$12,518
SCOTT	249	$388,571
SHELBY	34	$2,731
SIOUX	58	$21,273
STORY	95	$36,997
TAMA	26	$3,503
TAYLOR	12	$376
UNION	15	$12,619
VAN BUREN	6	$287
WAPELLO	63	$48,533
WARREN	26	$5,006
WASHINGTON	38	$9,021
WAYNE	15	$949
WEBSTER	67	$40,182
WINNEBAGO	29	$10,478
WINNESHIEK	34	$6,964
WOODBURY	152	$96,082
WORTH	11	$413
WRIGHT	32	$8,471
OUT OF STATE	0	$0
GRAND TOTAL	4,745	$4,717,045

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending September 30, 1980

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for town which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary are breakdowns by business group, population group, amount of computed tax and a comparison of the current period to the same period last year. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. Further information on allowable deductions is provided in the glossary on page iii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages v - x with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1980

In the third quarter of 1980, Retail Sales tax due Department of Revenue decreased by 1.05 percent compared to the third quarter of 1979. Comparison of the sales tax reported for various groups of businesses to that reported in September, 1979 revealed the following:

- The greatest decline occurred in tax reported by the Building Materials Group which decreased by 19.86 percent compared to 1979. Of this group, one major factor was a 25.14 percent decline in the activity reported by the Building Materials Dealers Business Class (page 101).

- Of the three remaining business classes that declined, the tax reported by the Miscellaneous Retail Group decreased 11.00 percent while the Home Furnishings and Wholesale Goods Groups reported a 10.25 and 9.51 percent decline respectively from the same quarter in 1979.

- Eight business groups reported increases, in which the Utilities Group reported the largest increase with 16.13 percent and is followed by a 9.40 percent increase in taxable sales by the Food Dealers Group.

Business Group	# Bus. Sept. 79	Tax Sept. 79	# Bus. Sept. 80	Tax Sept. 80	% Change # Bus.	% Change Tax
Nonresidents	62	$ 202,956	68	$ 230,738	9.68%	13.69%
Utilities	2,273	10,502,013	2,205	12,195,647	-2.99	16.13
Building Materials	3,025	8,902,000	2,931	7,134,124	-3.11	-19.86
General Merchandise	1,306	9,263,739	1,298	9,599,032	-0.61	3.62
Food Dealers	2,401	4,617,959	2,311	5,052,240	-3.75	9.40
Motor Vehicle	6,851	6,078,574	6,574	6,642,026	-4.04	9.27
Apparel	2,245	2,939,700	2,327	2,996,960	3.65	1.95
Home Furnishings	3,239	3,863,815	3,143	3,467,766	-2.96	-10.25
Eating and Drinking	6,474	7,869,221	6,521	8,274,271	0.73	5.15
Specialty Retail	13,440	6,738,750	14,080	6,984,894	4.76	3.65
Services	24,285	9,919,668	24,238	10,113,383	-0.19	1.95
Wholesale Goods	8,391	18,160,553	8,672	16,432,848	3.35	-9.51
Miscellaneous	11,652	8,351,343	11,432	7,432,717	1.89	-11.00
Late Filers	7,109	1,650,888	7,474	1,465,529	5.13	-11.23
TOTALS	92,753	$ 99,061,179	93,274	$98,022,175	0.56%	-1.05%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING SEPTEMBER 30, 1980

Counties	Returns	Taxable Sales	Computed Tax
Adair	372	$ 9,394,224	$ 281,771
Adams	219	3,941,898	118,230
Allamakee	550	13,045,206	391,329
Appanoose	559	14,449,587	433,352
Audubon	337	6,934,642	207,997
Benton	745	18,738,173	562,086
Black Hawk	3,251	166,304,588	4,987,572
Boone	746	21,118,054	633,464
Bremer	801	22,740,287	681,983
Buchanan	691	17,193,978	515,670
Buena Vista	810	26,047,564	781,180
Butler	666	11,870,143	356,064
Calhoun	509	12,762,360	382,857
Carroll	813	27,805,748	834,040
Cass	716	21,820,186	654,612
Cedar	717	15,927,901	477,794
Cerro Gordo	1,474	64,420,345	1,932,388
Cherokee	619	16,617,359	498,460
Chickasaw	528	13,945,031	418,310
Clarke	313	8,391,346	251,731
Clay	777	30,525,630	915,394
Clayton	757	18,164,990	544,967
Clinton	1,531	54,989,400	1,649,470
Crawford	671	16,548,022	496,430
Dallas	957	25,087,378	752,590
Davis	321	5,943,258	178,196
Decatur	308	5,227,258	156,792
Delaware	531	16,050,810	481,448
Des Moines	1,195	54,956,997	1,648,676
Dickinson	722	22,579,183	677,335
Dubuque	2,202	103,076,255	3,091,721
Emmet	476	15,379,782	461,382
Fayette	845	25,180,799	755,195
Floyd	643	17,442,343	523,250
Franklin	482	15,967,033	478,980
Fremont	332	6,288,331	188,626
Greene	466	12,890,683	386,712
Grundy	491	11,693,657	350,778
Guthrie	463	8,856,459	265,656
Hamilton	660	17,059,491	511,586
Hancock	460	13,454,525	403,579
Hardin	867	26,886,089	806,505
Harrison	562	12,717,466	381,535
Henry	627	18,092,216	542,763
Howard	412	9,922,370	297,664
Humboldt	466	12,836,177	385,058
Ida	352	7,794,878	233,843
Iowa	571	20,308,080	609,157
Jackson	744	17,402,256	521,556
Jasper	1,094	35,232,650	1,056,738

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	538	$ 14,425,027	$ 432,520
Johnson	1,755	82,509,743	2,474,913
Jones	745	17,866,801	535,974
Keokuk	589	9,913,828	297,404
Kossuth	833	28,151,334	844,434
Lee	1,231	45,799,446	1,373,261
Linn	4,064	238,006,426	7,139,586
Louisa	359	7,593,251	227,805
Lucas	380	8,949,190	268,422
Lyon	463	8,985,628	269,553
Madison	386	8,360,839	250,820
Mahaska	820	23,995,299	719,836
Marion	853	24,375,168	731,090
Marshall	1,163	44,094,741	1,322,678
Mills	375	8,186,212	245,576
Mitchell	432	10,590,237	317,706
Monona	466	11,157,870	334,731
Monroe	294	6,417,111	192,524
Montgomery	492	13,850,172	415,498
Muscatine	1,029	41,076,826	1,232,059
O'Brien	724	16,626,814	498,780
Osceola	310	7,140,041	214,181
Page	671	19,884,746	596,512
Palo Alto	439	11,213,104	336,373
Plymouth	759	20,025,603	600,684
Pocahontas	499	10,196,724	305,755
Polk	7,588	504,666,697	15,130,424
Pottawattamie	1,844	75,351,156	2,260,376
Poweshiek	683	19,097,208	572,771
Ringgold	250	4,236,350	127,044
Sac	571	13,112,179	393,273
Scott	3,447	203,711,093	6,110,443
Shelby	589	14,681,834	440,385
Sioux	1,088	28,205,977	846,115
Story	1,684	67,384,430	2,021,404
Tama	663	18,657,342	559,676
Taylor	373	4,577,252	137,258
Union	465	13,811,827	414,417
Van Buren	370	4,746,603	142,331
Wapello	1,088	39,945,492	1,197,833
Warren	728	16,567,625	496,992
Washington	753	21,096,639	632,864
Wayne	373	5,133,468	154,005
Webster	1,397	61,283,844	1,838,408
Winnebago	494	11,378,980	341,265
Winneshiek	665	18,318,133	549,450
Woodbury	2,578	129,850,199	3,895,298
Worth	306	6,306,794	189,186
Wright	645	18,054,355	541,543
Nonresidents	68	7,691,223	230,738
Late Filers	7,474	48,858,784	1,465,529
TOTAL	93,274	$3,268,140,751	$ 98,022,175

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING SEPTEMBER, 1980

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$34,912,409	35.62%
25,000 TO 50,000	$12,283,756	12.53%
10,000 TO 25,000	$7,388,446	7.54%
5,000 TO 10,000	$12,260,896	12.51%
2,500 TO 5,000	$8,407,225	8.58%
1,000 TO 2,500	$8,553,149	8.73%
500 TO 1,000	$4,887,586	4.99%
TOWNS UNDER 500	$2,852,413	2.91%
NON-PERMIT	$291,119	.30%
RURAL	$5,954,438	6.07%
OTHERS	$230,738	.24%
TOTALS	$98,022,175	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1980

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	27,300	31.44%	$142,451	.15%
25.00 - 49.99	6,954	8.01%	$250,360	.26%
50.00 - 99.99	7,875	9.07%	$566,815	.58%
100.00 - 149.99	4,726	5.44%	$580,070	.59%
150.00 - 199.99	3,484	4.01%	$604,919	.62%
200.00 - 249.99	2,799	3.22%	$625,866	.64%
250.00 - 499.99	9,560	11.01%	$3,465,731	3.54%
500.00 - 999.99	9,528	10.97%	$6,793,831	6.93%
1,000.00 - 1,499.99	4,454	5.13%	$5,465,483	5.58%
1,500.00 - 1,999.99	2,504	2.88%	$4,331,502	4.42%
2,000.00 - 2,499.99	1,475	1.70%	$3,284,381	3.35%
2,500.00 - 2,999.99	1,046	1.20%	$2,863,471	2.92%
3,000.00 - 3,999.99	1,342	1.55%	$4,642,738	4.74%
4,000.00 - 4,999.99	841	.97%	$3,758,044	3.83%
5,000.00 - 9,999.99	1,714	1.97%	$11,866,028	12.11%
10,000.00 - 24,999.99	942	1.08%	$14,048,235	14.33%
25,000.00 - 49,999.99	174	.20%	$6,033,593	6.16%
50,000.00 - 99,999.99	65	.07%	$4,514,762	4.61%
100,000.00 & OVER	57	.07%	$24,183,895	24.67%
TOTALS	86,840	100.00%*	$98,022,175	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING SEPTEMBER, 1980

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	21,001	24.18%	$2,008,116	.03%	$93,207	.10%
500 - 999	4,997	5.75%	$3,670,785	.05%	$108,812	.11%
1,000 - 1,999	6,345	7.31%	$9,197,674	.12%	$260,039	.27%
2,000 - 2,999	4,085	4.70%	$10,089,453	.13%	$274,666	.28%
3,000 - 3,999	2,951	3.40%	$10,265,764	.13%	$277,441	.28%
4,000 - 4,999	2,343	2.70%	$10,502,857	.14%	$276,030	.28%
5,000 - 9,999	7,598	8.75%	$55,255,394	.71%	$1,422,244	1.45%
10,000 - 24,999	11,933	13.74%	$197,252,816	2.55%	$4,824,159	4.92%
25,000 - 49,999	8,515	9.81%	$303,642,750	3.92%	$6,835,998	6.97%
50,000 - 99,999	6,624	7.63%	$468,244,034	6.05%	$9,093,326	9.28%
100,000 - 249,999	5,550	6.39%	$872,100,746	11.27%	$14,282,863	14.57%
250,000 - 499,999	2,334	2.69%	$816,851,420	10.55%	$11,459,954	11.69%
500,000 - 999,999	1,382	1.59%	$960,098,482	12.40%	$10,907,417	11.13%
1,000,000 & OVER	1,182	1.36%	$4,020,549,936	51.95%	$37,906,019	38.67%
TOTALS	86,840	100.00%*	$7,739,730,227	100.00%*	$98,022,175	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xii, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xii - xiii present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September 30, 1980

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	90	1.33%	$ 1,131,041	9.72%
Building Materials	172	2.54	211,995	1.82
General Merchandise	20	0.29	222,691	1.91
Food Dealers	19	0.28	12,684	0.11
Motor Vehicle	124	1.83	104,260	0.90
Apparel	43	0.63	32,163	0.28
Home Furnishings	212	3.13	262,175	2.25
Eating and Drinking	16	0.24	11,121	0.10
Specialty Retail	391	5.77	691,388	5.94
Services	870	12.84	759,240	6.53
Wholesale Goods	2,147	31.69	3,240,941	27.87
Miscellaneous	2,405	35.50	4,869,607	41.87
Late Filers	266	3.93	81,454	0.70
TOTAL	6,775	100.00%	$11,630,760	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1979 and 1980

Use Tax	Sept. 1979	Sept. 1980	% Change
Retailers			
Number of Returns			
Computed Tax	$ 6,574	$ 6,775	3.06%
	11,006,163	11,630,760	5.67%
Motor Vehicle			
Number of Returns	187,103	160,327	-14.31%
Computed Tax	$ 16,509,910	$ 12,970,766	-21.44%
Consumers			
Number of Returns	4,819	4,828	0.19%
Computed Tax	$ 3,471,626	$ 4,599,039	32.48%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1980

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	2,578	38.05%	$7,079	.06%
25.00 - 49.99	387	5.71%	$13,954	.12%
50.00 - 99.99	486	7.17%	$34,616	.30%
100.00 - 149.99	321	4.74%	$39,315	.34%
150.00 - 199.99	249	3.68%	$43,181	.37%
200.00 - 249.99	177	2.61%	$39,554	.34%
250.00 - 499.99	626	9.24%	$225,422	1.94%
500.00 - 999.99	590	8.71%	$423,499	3.64%
1,000.00 - 1,499.99	288	4.25%	$351,317	3.02%
1,500.00 - 1,999.99	183	2.70%	$319,269	2.75%
2,000.00 - 2,499.99	148	2.18%	$331,556	2.85%
2,500.00 - 2,999.99	103	1.52%	$283,871	2.44%
3,000.00 - 3,999.99	136	2.01%	$468,168	4.03%
4,000.00 - 4,999.99	79	1.17%	$352,599	3.03%
5,000.00 - 9,999.99	208	3.07%	$1,436,622	12.35%
10,000.00 - 24,999.99	142	2.10%	$2,198,700	18.90%
25,000.00 - 49,999.99	43	.63%	$1,461,718	12.57%
50,000.00 - 99,999.99	18	.27%	$1,193,341	10.26%
100,000.00 & OVER	13	.19%	$2,406,979	20.69%
TOTALS	6,775	100.00%*	$11,630,760	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of April 1, 1980, the local option hotel/motel tax is currently imposed in fourteen cities and in one county in Iowa. Altoona joined the other jurisdictions imposing the tax, while Arnolds Park decided to discontinue the tax this quarter. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, thirteen of the jurisdictions have elected to impose a 5 percent rate, while the remaining two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending September 30, 1980, a total of $734,768.32 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Increase
Altoona	5%	$ 17,626.64	(2)
Ankeny	5%	9,680.26	30.06
Cedar Rapids	5%	119,825.74	-11.80
Clive	5%	22,401.21	9.86
Council Bluffs	5%	44,716.08	6.52
Des Moines	5%	238,870.24	23.62
Dubuque	5%	67,540.77	53.29
Indianola	5%	1,338.11	-5.10
Johnston	5%	10,271.15	-29.60
Polk County	5%	47,468.07	-6.26
Sergeant Bluff	3%	1,901.73	-21.11
Sioux City	3%	51,365.96	11.66
Urbandale	5%	59,514.66	2.22
West Des Moines	5%	39,552.10	64.17
Windsor Heights	5%	2,695.60	7.00
TOTAL		734,768.32	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from previous quarter along with penalty and interest.

(2) Not comparable to the previous years quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	68	$7,691,223	$230,738	.24%
ADAIR COUNTY				
GREENFIELD*	130	$4,522,192	$135,650	.14%
ADAIR	52	$2,511,672	$75,351	.08%
STUART	29	$677,241	$20,316	.02%
BRIDGEWATER	16	$229,041	$6,839	.01%
FONTANELLE	37	$396,259	$11,877	.01%
ORIENT	19	$186,887	$5,604	.01%
NON-PERMIT	10	$24,597	$744	.00%
OTHER	79	$846,335	$25,390	.03%
* TOTAL COUNTY *	372	$9,394,224	$281,771	.29%
ADAMS COUNTY				
CORNING*	122	$3,032,756	$90,954	.09%
NODAWAY	10	$39,423	$1,183	.00%
PRESCOTT	18	$129,970	$3,899	.00%
NON-PERMIT	2	$1,233	$38	.00%
OTHER	67	$738,516	$22,156	.02%
* TOTAL COUNTY *	219	$3,941,898	$118,230	.12%
ALLAMAKEE COUNTY				
WAUKON*	190	$5,272,329	$158,171	.16%
LANSING	79	$1,740,411	$52,212	.05%
POSTVILLE	92	$3,301,933	$99,023	.10%
NEW ALBIN	34	$589,075	$17,672	.02%
HARPERS FERRY	25	$305,727	$9,172	.01%
WATERVILLE	12	$81,362	$2,441	.00%
NON-PERMIT	3	$17,398	$524	.00%
OTHER	115	$1,736,971	$52,114	.05%
* TOTAL COUNTY *	550	$13,045,206	$391,329	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	303	$11,744,106	$352,259	.36%
CINCINNATI	12	$43,235	$1,297	.00%
MORAVIA	44	$701,123	$21,036	.02%
MOULTON	37	$443,700	$13,275	.01%
MYSTIC	22	$77,806	$2,333	.00%
NON-PERMIT	9	$27,795	$838	.00%
OTHER	132	$1,411,822	$42,314	.04%
* TOTAL COUNTY *	559	$14,449,587	$433,352	.44%
AUDUBON COUNTY				
AUDUBON*	163	$5,532,214	$165,925	.17%
EXIRA	62	$742,556	$22,273	.02%
KIMBALLTON	29	$276,559	$8,295	.01%
NON-PERMIT	3	$5,066	$154	.00%
OTHER	80	$378,247	$11,350	.01%
* TOTAL COUNTY *	337	$6,934,642	$207,997	.21%
BENTON COUNTY				
BELLE PLAINE	123	$3,479,021	$104,328	.11%
VINTON*	199	$8,819,580	$264,587	.27%
BLAIRSTOWN	41	$1,218,825	$36,563	.04%
SHELLSBURG	24	$435,052	$13,049	.01%
VAN HORNE	32	$358,044	$10,721	.01%
ATKINS	26	$445,998	$13,382	.01%
GARRISON	25	$202,595	$6,079	.01%
KEYSTONE	35	$1,420.567	$42,617	.04%
MT AUBURN	11	$155,423	$4,663	.00%
NEWHALL	31	$567,458	$17,025	.02%
NORWAY	30	$482,149	$14,464	.01%
URBANA	25	$155,553	$4,668	.00%
WALFORD	12	$208,027	$6,242	.01%
NON-PERMIT	6	$49,332	$1,484	.00%
OTHER	125	$740,549	$22,214	.02%
* TOTAL COUNTY *	745	$18,738,173	$562,086	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,891	$119,204,640	$3,575,294	3.65%
CEDAR FALLS	841	$39,090,642	$1,172,067	1.20%
EVANSDALE	92	$1,354,083	$40,556	.04%
ELK RUN HTS	15	$156,421	$4,694	.00%
HUDSON	68	$1,246,247	$37,387	.04%
LA PORTE CITY	102	$1,538,247	$46,153	.05%
DUNKERTON	28	$469,511	$14,078	.01%
JANESVILLE	13	$140,258	$4,208	.00%
GILBERTVILLE	27	$392,669	$11,779	.01%
RAYMOND	15	$445,476	$13,349	.01%
WASHBURN	19	$201,730	$6,053	.01%
NON-PERMIT	33	$83,321	$2,512	.00%
OTHER	107	$1,981,343	$59,442	.06%
* TOTAL COUNTY *	3,251	$166,304,588	$4,987,572	5.09%
BOONE COUNTY				
BOONE*	425	$14,988,424	$449,614	.46%
MADRID	77	$1,721,497	$51,643	.05%
OGDEN	81	$1,832,874	$54,947	.06%
BOXHOLM	14	$137,837	$4,135	.00%
PILOT MOUND	13	$52,247	$1,568	.00%
NON-PERMIT	5	$12,765	$385	.00%
OTHER	131	$2,372,410	$71,172	.07%
* TOTAL COUNTY *	746	$21,118,054	$633,464	.65%
BREMER COUNTY				
WAVERLY*	290	$12,943,773	$388,196	.40%
SUMNER	116	$3,556,310	$106,655	.11%
TRIPOLI	69	$1,251,159	$37,536	.04%
DENVER	68	$1,347,917	$40,438	.04%
JANESVILLE	24	$406,409	$12,135	.01%
READLYN	46	$803,401	$24,078	.02%
FREDERIKA	12	$72,509	$2,176	.00%
PLAINFIELD	25	$372,686	$11,179	.01%
NON-PERMIT	11	$158,263	$4,753	.00%
OTHER	140	$1,827,860	$54,837	.06%
* TOTAL COUNTY *	801	$22,740,287	$681,983	.70%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	245	$9,910,809	$297,195	.30%
JESUP	69	$1,405,072	$42,151	.04%
FAIRBANK	46	$905,748	$27,157	.03%
HAZLETON	33	$303,554	$9,109	.01%
LAMONT	35	$289,566	$8,675	.01%
WINTHROP	44	$780,505	$23,416	.02%
AURORA	16	$235,771	$7,075	.01%
BRANDON	24	$248,144	$7,443	.01%
QUASQUETON	15	$99,017	$2,971	.00%
ROWLEY	16	$158,070	$4,744	.00%
NON-PERMIT	12	$46,830	$1,411	.00%
OTHER	136	$2,810,892	$84,323	.09%
* TOTAL COUNTY *	691	$17,193,978	$515,670	.53%
BUENA VISTA COUNTY				
STORM LAKE*	396	$17,175,050	$515,058	.53%
ALTA	80	$2,918,979	$87,571	.09%
ALBERT CITY	44	$1,572,557	$47,158	.05%
MARATHON	20	$353,357	$10,601	.01%
NEWELL	55	$1,341,449	$40,210	.04%
SIOUX RAPIDS	64	$1,118,681	$33,559	.03%
LAKESIDE	15	$191,957	$5,760	.01%
REMBRANDT	18	$209,572	$6,287	.01%
LINN GROVE	15	$53,215	$1,596	.00%
NON-PERMIT	3	$24,399	$733	.00%
OTHER	100	$1,088,348	$32,647	.03%
* TOTAL COUNTY *	810	$26,047,564	$781,180	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	62	$879,416	$26,356	.03%
GREENE	89	$2,080,774	$62,423	.06%
PARKERSBURG	92	$2,289,043	$68,654	.07%
SHELL ROCK	54	$413,303	$12,400	.01%
ALLISON*	74	$2,408,852	$72,267	.07%
APLINGTON	52	$1,067,809	$32,034	.03%
DUMONT	46	$938,774	$28,164	.03%
NEW HARTFORD	35	$312,574	$9,377	.01%
BRISTOW	10	$64,731	$1,942	.00%
NON-PERMIT	12	$65,562	$1,973	.00%
OTHER	140	$1,349,305	$40,474	.04%
* TOTAL COUNTY *	666	$11,870,143	$356,064	.36%
CALHOUN COUNTY				
LAKE CITY	100	$3,254,104	$97,624	.10%
MANSON	93	$3,259,770	$97,795	.10%
ROCKWELL CITY*	114	$3,004,375	$90,113	.09%
LOHRVILLE	34	$235,636	$7,071	.01%
POMEROY	41	$920,332	$27,609	.03%
FARNHAMVILLE	27	$1,226,518	$36,793	.04%
SOMERS	10	$54,666	$1,642	.00%
NON-PERMIT	4	$20,665	$623	.00%
OTHER	86	$766,294	$23,587	.02%
* TOTAL COUNTY *	509	$12,762,360	$382,857	.39%
CARROLL COUNTY				
CARROLL*	369	$18,388,276	$551,523	.56%
COON RAPIDS	74	$2,088,350	$62,653	.06%
MANNING	82	$2,161,451	$64,841	.07%
BREDA	36	$579,960	$17,397	.02%
GLIDDEN	50	$1,161,519	$34,846	.04%
ARCADIA	22	$436,007	$13,074	.01%
DEDHAM	17	$252,791	$7,583	.01%
HALBUR	12	$890,738	$26,715	.03%
LANESBORO	10	$234,776	$7,043	.01%
TEMPLETON	23	$255,755	$7,672	.01%
NON-PERMIT	14	$62,894	$1,895	.00%
OTHER	104	$1,293,231	$38,798	.04%
* TOTAL COUNTY *	813	$27,805,748	$834,040	.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	346	$16,065,001	$481,942	.49%
ANITA	74	$1,093,274	$32,796	.03%
GRISWOLD	80	$1,334,272	$40,030	.04%
LEWIS	24	$356,209	$10,687	.01%
CUMBERLAND	25	$326,152	$9,786	.01%
MASSENA	44	$710,968	$21,328	.02%
WIOTA	10	$75,501	$2,265	.00%
NON-PERMIT	8	$16,999	$526	.00%
OTHER	105	$1,841,810	$55,252	.06%
* TOTAL COUNTY *	716	$21,820,186	$654,612	.67%
CEDAR COUNTY				
TIPTON*	179	$5,974,748	$179,191	.18%
DURANT	75	$2,660,901	$79,829	.08%
MECHANICSVILLE	43	$534,362	$16,031	.02%
WEST BRANCH	89	$1,238,196	$37,146	.04%
CLARENCE	57	$1,243,054	$37,293	.04%
LOWDEN	49	$997,718	$29,932	.03%
STANWOOD	55	$904,955	$27,148	.03%
BENNETT	36	$658,164	$19,744	.02%
NON-PERMIT	7	$89,831	$2,702	.00%
OTHER	127	$1,625,972	$48,778	.05%
* TOTAL COUNTY *	717	$15,927,901	$477,794	.49%
CERRO GORDO COUNTY				
MASON CITY*	884	$49,414,379	$1,462,423	1.51%
CLEAR LAKE	301	$10,320,253	$309,396	.32%
VENTURA	23	$773,921	$23,219	.02%
ROCKWELL	45	$593,956	$17,815	.02%
DOUGHERTY	10	$61,331	$1,841	.00%
MESERVEY	17	$169,584	$5,089	.01%
FLYMOUTH	11	$191,970	$5,759	.01%
SWALEDALE	16	$209,842	$6,294	.01%
THORNTON	27	$431,498	$12,945	.01%
NON-PERMIT	16	$103,062	$3,102	.00%
OTHER	124	$2,150,549	$64,505	.07%
* TOTAL COUNTY *	1,474	$64,420,345	$1,932,388	1.97%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	307	$12,055,320	$361,595	.37%
MARCUS	73	$1,561,283	$46,840	.05%
AURELIA	55	$650,345	$19,510	.02%
CLEGHORN	13	$443,418	$13,303	.01%
MERIDEN	14	$78,513	$2,356	.00%
QUIMBY	27	$716,491	$21,494	.02%
WASHTA	13	$42,424	$1,272	.00%
NON-PERMIT	8	$64,998	$1,954	.00%
OTHER	109	$1,004,567	$30,136	.03%
* TOTAL COUNTY *	619	$16,617,359	$498,460	.51%
CHICKASAW COUNTY				
NEW HAMPTON*	182	$7,480,414	$224,411	.23%
NASHUA	78	$1,865,991	$55,979	.06%
FREDERICKSBURG	56	$1,084,751	$32,493	.03%
LAWLER	34	$819,967	$24,596	.03%
ALTA VISTA	18	$309,926	$9,297	.01%
IONIA	19	$237,173	$7,116	.01%
NON-PERMIT	14	$40,263	$1,216	.00%
OTHER	127	$2,106,546	$63,202	.06%
* TOTAL COUNTY *	528	$13,945,031	$418,310	.43%
CLARKE COUNTY				
OSCEOLA*	214	$7,198,705	$215,954	.22%
MURRAY	30	$279,257	$8,375	.01%
WOODBURN	13	$71,676	$2,157	.00%
NON-PERMIT	1	$15,400	$462	.00%
OTHER	55	$826,108	$24,783	.03%
* TOTAL COUNTY *	313	$8,391,346	$251,731	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	511	$25,533,936	$765,663	.78%
EVERLY	40	$1,681,951	$50,458	.05%
PETERSON	43	$967,719	$29,011	.03%
FOSTORIA	10	$195,230	$5,855	.01%
ROYAL	33	$231,486	$6,944	.01%
WEBB	17	$135,760	$4,072	.00%
NON-PERMIT	13	$601,828	$18,061	.02%
OTHER	110	$1,177,720	$35,330	.04%
* TOTAL COUNTY *	777	$30,525,630	$915,394	.93%
CLAYTON COUNTY				
ELKADER*	106	$4,562,524	$136,875	.14%
GUTTENBERG	104	$3,026,236	$90,790	.09%
MONONA	69	$1,526,110	$45,784	.05%
STRAWBERRY PT	71	$1,798,946	$53,971	.06%
EDGEWOOD	39	$1,207,266	$36,220	.04%
GARNAVILLO	44	$570,248	$17,106	.02%
MARQUETTE	19	$230,277	$6,909	.01%
MCGREGOR	75	$1,304,541	$39,139	.04%
FARMERSBURG	17	$502,810	$15,084	.02%
LUANA	20	$388,767	$11,662	.01%
VOLGA CITY	22	$162,090	$4,863	.00%
NON-PERMIT	9	$55,863	$1,680	.00%
OTHER	162	$2,829,312	$84,884	.09%
* TOTAL COUNTY *	757	$18,164,990	$544,967	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	842	$41,747,000	$1,252,193	1.28%
DE WITT	172	$5,925,246	$177,755	.18%
CAMANCHE	89	$1,216,726	$36,501	.04%
DELMAR	17	$134,497	$4,033	.00%
GRAND MOUND	28	$181,644	$5,449	.01%
LOST NATION	50	$567,643	$17,028	.02%
WHEATLAND	42	$933,323	$28,000	.03%
CALAMUS	20	$503,220	$15,097	.02%
CHARLOTTE	16	$278,448	$8,354	.01%
GOOSE LAKE	12	$73,627	$2,209	.00%
LOW MOOR	22	$200,980	$6,029	.01%
WELTON	11	$69,405	$2,082	.00%
NON-PERMIT	25	$182,259	$5,481	.01%
OTHER	185	$2,975,382	$89,259	.09%
* TOTAL COUNTY *	1,531	$54,989,400	$1,649,470	1.68%
CRAWFORD COUNTY				
DENISON*	289	$11,577,127	$347,312	.35%
CHARTER OAK	43	$891,537	$26,746	.03%
DOW CITY	31	$228,340	$6,850	.01%
MANILLA	46	$924,051	$27,704	.03%
SCHLESWIG	53	$868,470	$26,053	.03%
VAIL	25	$209,878	$6,298	.01%
KIRON	26	$230,424	$6,912	.01%
RICKETTS	11	$50,051	$1,502	.00%
WESTSIDE	25	$450,074	$13,503	.01%
NON-PERMIT	10	$50,362	$1,517	.00%
OTHER	112	$1,067,708	$32,033	.03%
* TOTAL COUNTY *	671	$16,548,022	$496,430	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	269	$10,001,615	$300,036	.31%
ADEL*	124	$4,227,571	$126,818	.13%
DALLAS CENTER	62	$687,056	$20,610	.02%
DEXTER	33	$945,204	$28,357	.03%
REDFIELD	48	$597,185	$17,918	.02%
WAUKEE	53	$767,676	$23,029	.02%
WOODWARD	41	$1,106,947	$33,211	.03%
DAWSON	11	$131,284	$3,936	.00%
DE SOTO	23	$241,084	$7,231	.01%
GRANGER	36	$1,327,344	$39,821	.04%
LINDEN	13	$116,745	$3,501	.00%
MINBURN	23	$203,716	$6,110	.01%
VAN METER	27	$363,293	$10,898	.01%
NON-PERMIT	7	$18,497	$557	.00%
OTHER	187	$4,352,161	$130,557	.13%
* TOTAL COUNTY *	957	$25,087,378	$752,590	.77%
DAVIS COUNTY				
BLOOMFIELD*	155	$4,275,584	$128,238	.13%
DRAKESVILLE	12	$116,072	$3,482	.00%
PULASKI	12	$127,599	$3,828	.00%
NON-PERMIT	13	$28,929	$876	.00%
OTHER	129	$1,395,074	$41,772	.04%
* TOTAL COUNTY *	321	$5,943,258	$178,196	.18%
DECATUR COUNTY				
LAMONI	76	$1,822,997	$54,687	.06%
LEON*	102	$2,608,954	$78,257	.08%
DAVIS CITY	13	$143,686	$4,312	.00%
DECATUR CITY	11	$152,984	$4,591	.00%
GRAND RIVER	12	$74,552	$2,236	.00%
VAN WERT	10	$56,192	$1,670	.00%
WELDON	14	$110,838	$3,325	.00%
NON-PERMIT	2	$1,399	$43	.00%
OTHER	68	$255,656	$7,671	.01%
* TOTAL COUNTY *	308	$5,227,258	$156,792	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	232	$10,497,378	$314,888	.32%
EARLVILLE	35	$667,344	$20,020	.02%
HOPKINTON	34	$491,778	$14,754	.02%
COLESBURG	21	$686,354	$20,568	.02%
DELHI	24	$488,681	$14,638	.01%
RYAN	21	$127,151	$3,815	.00%
NON-PERMIT	4	$13,531	$408	.00%
OTHER	160	$3,078,593	$92,357	.09%
* TOTAL COUNTY *	531	$16,050,810	$481,448	.49%
DES MOINES COUNTY				
BURLINGTON*	769	$39,242,140	$1,177,227	1.20%
MEDIAPOLIS	81	$2,735,343	$82,059	.08%
WEST BURLINGTON	135	$9,466,250	$283,979	.29%
DANVILLE	30	$828,873	$24,862	.03%
MIDDLETOWN	11	$55,302	$1,660	.00%
NON-PERMIT	18	$163,061	$4,901	.00%
OTHER	151	$2,466,028	$73,988	.08%
* TOTAL COUNTY *	1,195	$54,956,997	$1,648,676	1.68%
DICKINSON COUNTY				
MILFORD	121	$2,709,317	$81,266	.08%
SPIRIT LAKE*	212	$9,353,841	$280,616	.29%
ARNOLDS PARK	103	$3,210,188	$96,281	.10%
LAKE PARK	63	$1,404,494	$42,129	.04%
OKOBOJI	32	$3,026,242	$90,787	.09%
SUPERIOR	13	$66,944	$2,009	.00%
TERRIL	23	$384,121	$11,524	.01%
NON-PERMIT	11	$43,032	$1,293	.00%
OTHER	144	$2,381,004	$71,430	.07%
* TOTAL COUNTY *	722	$22,579,183	$677,335	.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,532	$82,335,727	$2,469,536	2.52%
CASCADE	93	$2,708,507	$81,255	.08%
DYERSVILLE	147	$8,186,412	$245,559	.25%
EPWORTH	31	$714,738	$21,445	.02%
FARLEY	42	$1,078,574	$32,357	.03%
BERNARD	23	$175,346	$5,260	.01%
HOLY CROSS	18	$392,914	$11,788	.01%
LUXEMBURG	13	$208,631	$6,259	.01%
NEW VIENNA	22	$449,837	$13,494	.01%
PEOSTA	10	$79,457	$2,384	.00%
SHERRILL	10	$13,403	$402	.00%
WORTHINGTON	23	$224,890	$6,746	.01%
NON-PERMIT	23	$357,658	$10,742	.01%
OTHER	215	$6,150,161	$184,494	.19%
* TOTAL COUNTY *	2,202	$103,076,255	$3,091,721	3.15%
EMMET COUNTY				
ESTHERVILLE*	272	$12,255,703	$367,657	.38%
ARMSTRONG	67	$1,217,580	$36,527	.04%
RINGSTED	25	$958,743	$28,761	.03%
DOLLIVER	11	$148,657	$4,459	.00%
WALLINGFORD	16	$80,328	$2,411	.00%
NON-PERMIT	7	$44,498	$1,338	.00%
OTHER	78	$674,273	$20,229	.02%
* TOTAL COUNTY *	476	$15,379,782	$461,382	.47%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	281	$11,194,144	$335,632	.34%
FAYETTE	59	$665,471	$19,965	.02%
WEST UNION*	126	$4,817,096	$144,471	.15%
ARLINGTON	28	$588,566	$17,655	.02%
CLERMONT	24	$1,317,018	$39,509	.04%
ELGIN	41	$693,102	$20,795	.02%
HAWKEYE	27	$356,327	$10,689	.01%
MAYNARD	27	$1,189,770	$35,692	.04%
ST LUCAS	16	$225,969	$6,778	.01%
WADENA	15	$118,361	$3,550	.00%
WAUCOMA	15	$198,057	$5,943	.01%
WESTGATE	11	$53,430	$1,602	.00%
NON-PERMIT	11	$88,896	$2,674	.00%
OTHER	164	$3,674,592	$110,240	.11%
* TOTAL COUNTY *	845	$25,180,799	$755,195	.77%
FLOYD COUNTY				
CHARLES CITY*	324	$12,824,930	$384,729	.39%
NORA SPRINGS	68	$733,312	$22,003	.02%
ROCKFORD	50	$766,014	$22,979	.02%
FLOYD	18	$150,848	$4,523	.00%
MARBLE ROCK	30	$320,439	$9,612	.01%
RUDD	27	$574,869	$17,248	.02%
NON-PERMIT	5	$12,032	$365	.00%
OTHER	121	$2,059,899	$61,791	.06%
* TOTAL COUNTY *	643	$17,442,343	$523,250	.53%
FRANKLIN COUNTY				
HAMPTON*	223	$9,531,924	$285,952	.29%
ACKLEY	10	$105,893	$3,177	.00%
SHEFFIELD	58	$1,140,006	$34,192	.03%
ALEXANDER	14	$277,888	$8,337	.01%
COULTER	20	$221,944	$6,641	.01%
GENEVA	10	$402,410	$12,071	.01%
LATIMER	29	$1,141,500	$34,245	.03%
NON-PERMIT	8	$35,865	$1,077	.00%
OTHER	110	$3,109,603	$93,288	.10%
* TOTAL COUNTY *	482	$15,967,033	$478,980	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	69	$2,290,031	$68,701	.07%
SIDNEY*	65	$833,508	$24,983	.03%
TABOR	53	$591,552	$17,747	.02%
FARRAGUT	19	$166,702	$5,003	.01%
RANDOLPH	13	$131,775	$3,953	.00%
RIVERTON	15	$136,949	$4,107	.00%
THURMAN	12	$35,064	$1,045	.00%
NON-PERMIT	8	$63,598	$1,912	.00%
OTHER	78	$2,039,152	$61,175	.06%
* TOTAL COUNTY *	332	$6,288,331	$188,626	.19%
GREENE COUNTY				
JEFFERSON*	227	$7,745,498	$232,352	.24%
CHURDAN	34	$470,606	$14,116	.01%
GRAND JCT	55	$2,292,604	$68,782	.07%
SCRANTON	31	$669,012	$20,068	.02%
PATON	28	$777,272	$23,315	.02%
RIPPEY	16	$178,625	$5,360	.01%
NON-PERMIT	17	$41,128	$1,242	.00%
OTHER	58	$715,938	$21,477	.02%
* TOTAL COUNTY *	466	$12,890,683	$386,712	.39%
GRUNDY COUNTY				
GRUNDY CENTER*	141	$5,115,394	$153,461	.16%
REINBECK	88	$1,576,871	$47,306	.05%
CONRAD	52	$1,348,457	$40,439	.04%
DIKE	41	$1,378,900	$41,349	.04%
WELLSBURG	51	$1,310,050	$39,304	.04%
BEAMAN	13	$246,341	$7,391	.01%
HOLLAND	14	$127,493	$3,823	.00%
NON-PERMIT	6	$19,998	$601	.00%
OTHER	85	$570,153	$17,104	.02%
* TOTAL COUNTY *	491	$11,693,657	$350,778	.36%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	127	$3,113,408	$93,381	.10%
PANORA	66	$1,586,162	$47,585	.05%
STUART	55	$1,766,745	$53,003	.05%
BAYARD	30	$450,802	$13,524	.01%
CASEY	28	$333,701	$9,994	.01%
BAGLEY	22	$604,751	$18,142	.02%
JAMAICA	14	$65,088	$1,950	.00%
MENLO	19	$248,342	$7,451	.01%
YALE	19	$155,979	$4,681	.00%
NON-PERMIT	11	$23,996	$723	.00%
OTHER	72	$507,485	$15,222	.02%
* TOTAL COUNTY *	463	$8,856,459	$265,656	.27%
HAMILTON COUNTY				
WEBSTER CITY*	323	$9,593,253	$287,631	.29%
JEWELL	56	$1,864,330	$55,925	.06%
STRATFORD	42	$1,186,178	$35,586	.04%
WILLIAMS	35	$1,065,046	$31,951	.03%
BLAIRSBURG	14	$305,046	$9,151	.01%
ELLSWORTH	29	$812,697	$24,379	.02%
KAMRAR	15	$165,786	$4,973	.01%
RANDALL	13	$179,611	$5,390	.01%
STANHOPE	22	$284,882	$8,546	.01%
NON-PERMIT	4	$24,798	$747	.00%
OTHER	107	$1,577,864	$47,307	.05%
* TOTAL COUNTY *	660	$17,059,491	$511,586	.52%
HANCOCK COUNTY				
BRITT	106	$3,555,471	$106,642	.11%
GARNER*	104	$4,913,570	$147,387	.15%
KANAWHA	39	$1,949,525	$58,489	.06%
KLEMME	31	$331,505	$9,944	.01%
CORWITH	27	$537,693	$16,131	.02%
CRYSTAL LAKE	16	$174,848	$5,244	.01%
GOODELL	11	$42,424	$1,274	.00%
WODEN	18	$425,346	$12,739	.01%
NON-PERMIT	10	$13,963	$424	.00%
OTHER	98	$1,510,180	$45,305	.05%
* TOTAL COUNTY *	460	$13,454,525	$403,579	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	261	$10,269,089	$308,009	.31%
ACKLEY	88	$1,670,645	$50,120	.05%
ELDORA*	150	$4,263,087	$127,899	.13%
ALDEN	43	$745,283	$22,349	.02%
HUBBARD	51	$2,182,793	$65,475	.07%
RADCLIFFE	32	$589,793	$17,695	.02%
STEAMBOAT ROCK	21	$228,490	$6,856	.01%
UNION	33	$865,850	$25,976	.03%
NON-PERMIT	10	$54,697	$1,644	.00%
OTHER	178	$6,016,362	$180,482	.18%
* TOTAL COUNTY *	867	$26,886,089	$806,505	.82%
HARRISON COUNTY				
DUNLAP	60	$1,464,687	$43,944	.04%
LOGAN*	73	$2,184,084	$65,522	.07%
MISSOURI VALLEY	144	$5,161,279	$154,844	.16%
WOODBINE	65	$1,786,767	$53,601	.05%
MAGNOLIA	12	$38,432	$1,151	.00%
MONDAMIN	30	$368,821	$11,065	.01%
PERSIA	25	$115,273	$3,458	.00%
PISGAH	25	$253,085	$7,592	.01%
NON-PERMIT	13	$37,330	$1,125	.00%
OTHER	115	$1,307,708	$39,233	.04%
* TOTAL COUNTY *	562	$12,717,466	$381,535	.39%
HENRY COUNTY				
MT PLEASANT*	264	$11,461,134	$343,829	.35%
NEW LONDON	72	$1,539,945	$46,195	.05%
WAYLAND	34	$642,622	$19,280	.02%
WINFIELD	58	$1,731,868	$51,957	.05%
HILLSBORO	11	$74,232	$2,226	.00%
OLDS	17	$327,588	$9,827	.01%
SALEM	12	$69,774	$2,093	.00%
NON-PERMIT	8	$142,231	$4,273	.00%
OTHER	151	$2,102,822	$63,083	.06%
* TOTAL COUNTY *	627	$18,092,216	$542,763	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	188	$6,804,029	$204,112	.21%
ELMA	35	$386,413	$11,590	.01%
LIME SPRINGS	34	$564,622	$16,938	.02%
RICEVILLE	21	$504,926	$15,149	.02%
CHESTER	20	$111,476	$3,345	.00%
PROTIVIN	24	$777,742	$23,331	.02%
NON-PERMIT	5	$33,664	$1,011	.00%
OTHER	85	$739,498	$22,188	.02%
* TOTAL COUNTY *	412	$9,422,370	$297,664	.30%
HUMBOLDT COUNTY				
HUMBOLDT	209	$10,234,162	$307,018	.31%
DAKOTA CITY*	32	$262,962	$7,868	.01%
GILMORE CITY	16	$322,114	$9,665	.01%
LIVERMORE	26	$371,413	$11,143	.01%
BODE	23	$274,960	$8,248	.01%
BRADGATE	11	$118,637	$3,557	.00%
RENWICK	25	$407,087	$12,212	.01%
THOR	11	$169,758	$5,092	.01%
NON-PERMIT	14	$66,361	$1,996	.00%
OTHER	99	$608,723	$18,259	.02%
* TOTAL COUNTY *	466	$12,836,177	$385,058	.39%
IDA COUNTY				
HOLSTEIN	80	$1,396,925	$41,906	.04%
IDA GROVE*	128	$5,214,614	$156,438	.16%
BATTLE CREEK	45	$519,834	$15,594	.02%
ARTHUR	20	$171,726	$5,153	.01%
GALVA	24	$216,674	$6,495	.01%
NON-PERMIT	12	$31,331	$943	.00%
OTHER	43	$243,774	$7,314	.01%
* TOTAL COUNTY *	352	$7,794,878	$233,843	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	119	$3,568,565	$107,023	.11%
NORTH ENGLISH	56	$1,749,591	$52,489	.05%
WILLIAMSBURG	104	$4,712,691	$141,383	.14%
VICTOR	53	$1,085,550	$32,563	.03%
LADORA	20	$85,077	$2,553	.00%
MILLERSBURG	15	$122,256	$3,668	.00%
PARNELL	10	$55,074	$1,651	.00%
NON-PERMIT	5	$15,564	$469	.00%
OTHER	189	$8,913,712	$267,358	.27%
* TOTAL COUNTY *	571	$20,308,080	$609,157	.62%
JACKSON COUNTY				
MAQUOKETA*	284	$9,280,195	$278,227	.28%
BELLEVUE	106	$2,440,074	$72,926	.07%
PRESTON	51	$1,743,858	$52,291	.05%
SABULA	34	$261,919	$7,857	.01%
ANDREW	19	$124,537	$3,737	.00%
BALDWIN	13	$36,653	$1,089	.00%
LA MOTTE	20	$364,172	$10,924	.01%
MILES	26	$994,694	$29,840	.03%
MONMOUTH	10	$48,042	$1,442	.00%
SPRINGBROOK	11	$109,593	$3,288	.00%
NON-PERMIT	7	$14,765	$447	.00%
OTHER	163	$1,983,754	$59,488	.06%
* TOTAL COUNTY *	744	$17,402,256	$521,556	.53%
JASPER COUNTY				
NEWTON*	508	$21,560,589	$646,577	.66%
COLFAX	79	$4,036,023	$121,080	.12%
MONROE	74	$1,282,686	$38,480	.04%
BAXTER	46	$698,454	$20,952	.02%
KELLOGG	36	$332,278	$9,967	.01%
PRAIRIE CITY	52	$1,985,280	$59,558	.06%
LYNNVILLE	28	$318,241	$9,548	.01%
MINGO	17	$101,390	$3,043	.00%
SULLY	43	$2,294,261	$68,830	.07%
NON-PERMIT	2	$2,666	$80	.00%
OTHER	209	$2,620,782	$78,623	.08%
* TOTAL COUNTY *	1,094	$35,232,650	$1,056,738	1.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	356	$12,672,049	$379,923	.39%
BATAVIA	19	$193,980	$5,820	.01%
LIBERTYVILLE	19	$142,899	$4,288	.00%
LOCKRIDGE	10	$97,147	$2,916	.00%
PACKWOOD	21	$240,858	$7,227	.01%
NON-PERMIT	4	$6,232	$190	.00%
OTHER	109	$1,071,862	$32,156	.03%
* TOTAL COUNTY *	538	$14,425,027	$432,520	.44%
JOHNSON COUNTY				
IOWA CITY*	1,027	$60,027,044	$1,800,463	1.84%
CORALVILLE	213	$13,249,345	$397,487	.41%
LONE TREE	38	$488,052	$14,641	.01%
OXFORD	30	$379,991	$11,402	.01%
SOLON	56	$701,861	$21,054	.02%
HILLS	18	$540,542	$16,216	.02%
NORTH LIBERTY	41	$1,879,709	$56,337	.06%
SWISHER	24	$613,371	$18,403	.02%
TIFFIN	12	$299,092	$8,974	.01%
NON-PERMIT	25	$64,957	$1,967	.00%
OTHER	271	$4,265,779	$127,969	.13%
* TOTAL COUNTY *	1,755	$82,509,743	$2,474,913	2.52%
JONES COUNTY				
ANAMOSA*	163	$6,365,516	$190,967	.19%
MONTICELLO	203	$7,014,163	$210,421	.21%
OLIN	44	$854,989	$25,652	.03%
OXFORD JCT	37	$392,673	$11,782	.01%
WYOMING	43	$566,547	$16,955	.02%
CENTER JCT	11	$63,720	$1,911	.00%
ONSLOW	17	$174,205	$5,227	.01%
NON-PERMIT	21	$154,259	$4,635	.00%
OTHER	206	$2,280,729	$68,424	.07%
* TOTAL COUNTY *	745	$17,866,801	$535,974	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	62	$816,832	$24,505	.02%
SIGOURNEY*	131	$3,850,402	$115,499	.12%
DELTA	17	$99,408	$2,978	.00%
HEDRICK	49	$602,760	$18,079	.02%
RICHLAND	37	$1,036,998	$31,111	.03%
WHAT CHEER	52	$410,645	$12,322	.01%
HARPER	10	$95,969	$2,880	.00%
KESWICK	20	$373,242	$11,197	.01%
OLLIE	14	$231,003	$6,929	.01%
SOUTH ENGLISH	18	$238,750	$7,161	.01%
NON-PERMIT	12	$32,562	$983	.00%
OTHER	167	$2,125,257	$63,760	.07%
* TOTAL COUNTY *	589	$9,913,828	$297,404	.30%
KOSSUTH COUNTY				
ALGONA*	321	$19,067,649	$572,003	.58%
BANCROFT	52	$2,245,930	$67,340	.07%
BURT	27	$197,184	$5,916	.01%
LU VERNE	23	$180,903	$5,428	.01%
SWEA CITY	54	$800,432	$24,009	.02%
TITONKA	44	$1,207,719	$36,234	.04%
WESLEY	24	$806,435	$24,193	.02%
WHITTEMORE	40	$675,168	$20,258	.02%
FENTON	24	$370,389	$11,110	.01%
LAKOTA	23	$314,477	$9,432	.01%
LEDYARD	16	$261,929	$7,830	.01%
LONE ROCK	19	$101,480	$3,045	.00%
NON-PERMIT	9	$46,031	$1,385	.00%
OTHER	157	$1,875,608	$56,251	.06%
* TOTAL COUNTY *	833	$28,151,334	$844,434	.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	343	$10,691,476	$320,481	.33%
KEOKUK	434	$21,518,799	$645,345	.66%
DONNELLSON	65	$1,755,838	$52,464	.05%
MONTROSE	27	$381,928	$11,458	.01%
WEST POINT	53	$1,024,487	$30,735	.03%
ST PAUL	13	$671,709	$20,152	.02%
HOUGHTON	11	$388,445	$11,653	.01%
NON-PERMIT	20	$278,926	$8,379	.01%
OTHER	265	$9,087,838	$272,594	.28%
* TOTAL COUNTY *	1,231	$45,799,446	$1,373,261	1.40%
LINN COUNTY				
CEDAR RAPIDS*	2,764	$202,447,162	$6,072,796	6.20%
MARION	414	$18,718,848	$561,566	.57%
CENTER POINT	48	$936,942	$28,109	.03%
CENTRAL CITY	51	$861,928	$25,856	.03%
HIAWATHA	77	$1,588,165	$47,640	.05%
LISBON	65	$1,053,367	$31,601	.03%
MT VERNON	87	$2,864,438	$85,930	.09%
COGGON	45	$923,501	$27,704	.03%
FAIRFAX	28	$190,940	$5,725	.01%
SPRINGVILLE	40	$707,045	$21,214	.02%
WALKER	37	$532,284	$15,966	.02%
ALBURNETTE	25	$349,834	$10,493	.01%
ELY	23	$415,554	$12,467	.01%
PALO	19	$82,303	$2,467	.00%
PRAIRIEBURG	10	$67,704	$2,032	.00%
NON-PERMIT	43	$389,952	$11,720	.01%
OTHER	288	$5,876,459	$176,300	.18%
* TOTAL COUNTY *	4,064	$238,006,426	$7,139,586	7.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA	COUNTY				
COLUMBUS JCT		80	$2,675,486	$80,266	.08%
WAPELLO*		87	$1,757,389	$52,723	.05%
MORNING SUN		41	$543,428	$16,306	.02%
GRANDVIEW		17	$201,809	$6,051	.01%
LETTS		14	$94,218	$2,824	.00%
OAKVILLE		20	$172,755	$5,182	.01%
NON-PERMIT		9	$24,263	$733	.00%
OTHER		91	$2,123,903	$63,720	.07%
* TOTAL COUNTY *		359	$7,593,251	$227,805	.23%
LUCAS	COUNTY				
CHARITON*		240	$6,816,788	$204,445	.21%
RUSSELL		28	$505,202	$15,157	.02%
DERBY		12	$86,336	$2,589	.00%
LUCAS		15	$70,582	$2,119	.00%
NON-PERMIT		2	$20,466	$616	.00%
OTHER		83	$1,449,816	$43,496	.04%
* TOTAL COUNTY *		380	$8,949,190	$268,422	.27%
LYON	COUNTY				
ROCK RAPIDS*		135	$3,706,381	$111,171	.11%
GEORGE		63	$1,441,111	$43,236	.04%
DOON		24	$452,594	$13,576	.01%
INWOOD		41	$1,103,702	$33,112	.03%
LARCHWOOD		40	$567,561	$17,025	.02%
LITTLE ROCK		25	$354,687	$10,641	.01%
LESTER		22	$380,703	$11,421	.01%
NON-PERMIT		4	$25,666	$771	.00%
OTHER		109	$953,223	$28,600	.03%
* TOTAL COUNTY *		463	$8,985,628	$269,553	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	176	$6,150,834	$184,520	.19%
EARLHAM	44	$665,647	$19,968	.02%
MACKSBURG	12	$71,402	$2,142	.00%
ST CHARLES	25	$344,557	$10,337	.01%
TRURO	22	$252,348	$7,572	.01%
NON-PERMIT	7	$40,665	$1,228	.00%
OTHER	100	$835,386	$25,053	.03%
* TOTAL COUNTY *	386	$8,360,839	$250,820	.26%
MAHASKA COUNTY				
OSKALOOSA*	500	$20,726,514	$621,794	.63%
NEW SHARON	71	$1,093,467	$32,784	.03%
BARNES CITY	13	$50,448	$1,514	.00%
FREMONT	27	$193,778	$5,815	.01%
LEIGHTON	11	$55,384	$1,662	.00%
ROSE HILL	12	$48,605	$1,457	.00%
NON-PERMIT	17	$28,229	$858	.00%
OTHER	169	$1,798,874	$53,952	.06%
* TOTAL COUNTY *	820	$23,995,299	$719,836	.73%
MARION COUNTY				
KNOXVILLE*	274	$10,747,709	$322,302	.33%
PELLA	256	$9,116,652	$273,464	.28%
PLEASANTVILLE	60	$804,156	$24,121	.02%
BUSSEY	22	$84,269	$2,520	.00%
MELCHER	35	$442,210	$13,266	.01%
NON-PERMIT	12	$48,162	$1,452	.00%
OTHER	194	$3,132,010	$93,965	.10%
* TOTAL COUNTY *	853	$24,375,168	$731,090	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	778	$39,165,178	$1,174,879	1.20%
STATE CENTER	69	$1,013,751	$30,412	.03%
ALBION	19	$204,541	$6,052	.01%
GILMAN	28	$421,244	$12,636	.01%
MELBOURNE	27	$470,887	$14,127	.01%
LAUREL	17	$160,671	$4,821	.00%
LE GRAND	25	$312,600	$9,377	.01%
RHODES	13	$44,679	$1,341	.00%
NON-PERMIT	12	$17,361	$526	.00%
OTHER	175	$2,283,829	$68,507	.07%
* TOTAL COUNTY *	1,163	$44,094,741	$1,322,678	1.35%
MILLS COUNTY				
GLENWOOD*	154	$5,004,332	$150,111	.15%
MALVERN	58	$1,535,063	$46,056	.05%
EMERSON	23	$303,677	$9,109	.01%
PACIFIC JCT	11	$17,101	$513	.00%
HASTINGS	11	$64,055	$1,922	.00%
HENDERSON	15	$123,326	$3,702	.00%
NON-PERMIT	8	$25,697	$778	.00%
OTHER	95	$1,112,761	$33,385	.03%
* TOTAL COUNTY *	375	$8,186,212	$245,576	.25%
MITCHELL COUNTY				
OSAGE*	176	$5,348,350	$160,453	.16%
ST ANSGAR	61	$1,931,398	$57,942	.06%
RICEVILLE	41	$599,815	$17,996	.02%
STACYVILLE	35	$1,219,450	$36,581	.04%
NON-PERMIT	2	$12,433	$375	.00%
OTHER	117	$1,478,791	$44,359	.05%
* TOTAL COUNTY *	432	$10,590,237	$317,706	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOW	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	159	$5,576,934	$167,305	.17%
MAPLETON	94	$2,998,237	$89,947	.09%
UTE	36	$581,827	$17,453	.02%
WHITING	31	$217,096	$6,517	.01%
BLENCOE	14	$127,533	$3,825	.00%
CASTANA	13	$220,407	$6,612	.01%
MOORHEAD	21	$530,683	$15,921	.02%
SOLDIER	22	$267,040	$8,006	.01%
TURIN	11	$45,840	$1,377	.00%
NON-PERMIT	8	$12,531	$379	.00%
OTHER	57	$579,742	$17,389	.02%
* TOTAL COUNTY *	466	$11,157,870	$334,731	.34%
MONROE COUNTY				
ALBIA*	177	$5,187,239	$155,618	.16%
LOVILIA	26	$145,196	$4,358	.00%
MELROSE	10	$70,972	$2,129	.00%
NON-PERMIT	9	$32,663	$986	.00%
OTHER	72	$981,041	$29,433	.03%
* TOTAL COUNTY *	294	$6,417,111	$192,524	.20%
MONTGOMERY COUNTY				
RED OAK*	274	$10,688,319	$320,653	.33%
VILLISCA	70	$1,031,963	$30,941	.03%
STANTON	38	$662,853	$19,888	.02%
ELLIOTT	22	$221,157	$6,636	.01%
NON-PERMIT	7	$24,931	$749	.00%
OTHER	81	$1,220,949	$36,631	.04%
* TOTAL COUNTY *	492	$13,850,172	$415,498	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	614	$29,345,370	$880,276	.90%
WEST LIBERTY	103	$2,873,596	$86,039	.09%
WILTON	83	$5,354,537	$160,635	.16%
ATALISSA	18	$79,095	$2,374	.00%
CONESVILLE	10	$58,644	$1,760	.00%
NICHOLS	15	$489,108	$14,673	.01%
NON-PERMIT	17	$79,693	$2,400	.00%
OTHER	169	$2,796,783	$83,902	.09%
* TOTAL COUNTY *	1,029	$41,076,826	$1,232,059	1.26%
OBRIEN COUNTY				
SHELDON	233	$8,435,208	$253,050	.26%
HARTLEY	93	$2,300,371	$69,012	.07%
PAULLINA	90	$1,548,233	$46,444	.05%
PRIMGHAR*	56	$1,050,501	$31,515	.03%
SANBORN	79	$1,131,843	$33,951	.03%
SUTHERLAND	57	$668,716	$20,050	.02%
ARCHER	12	$168,086	$5,043	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	104	$1,323,856	$39,715	.04%
* TOTAL COUNTY *	724	$16,626,814	$498,780	.51%
OSCEOLA COUNTY				
SIBLEY*	135	$4,502,098	$135,064	.14%
ASHTON	31	$453,642	$13,610	.01%
OCHEYEDAN	35	$572,171	$17,143	.02%
HARRIS	10	$104,679	$3,139	.00%
MELVIN	27	$895,097	$26,854	.03%
NON-PERMIT	3	$8,298	$249	.00%
OTHER	69	$604,056	$18,122	.02%
* TOTAL COUNTY *	310	$7,140,041	$214,181	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	215	$8,058,528	$241,746	.25%
SHENANDOAH	289	$9,212,833	$276,375	.28%
ESSEX	37	$409,366	$12,281	.01%
COIN	13	$119,663	$3,588	.00%
NON-PERMIT	3	$5,933	$178	.00%
OTHER	114	$2,078,423	$62,344	.06%
* TOTAL COUNTY *	671	$19,884,746	$596,512	.61%
PALO ALTO COUNTY				
EMMETSBURG*	166	$6,458,279	$193,721	.20%
GRAETTINGER	53	$616,402	$18,491	.02%
RUTHVEN	40	$953,828	$28,619	.03%
WEST BEND	52	$1,546,882	$46,407	.05%
AYRSHIRE	15	$164,523	$4,934	.01%
CYLINDER	10	$211,836	$6,355	.01%
MALLARD	23	$261,749	$7,852	.01%
NON-PERMIT	5	$10,531	$319	.00%
OTHER	75	$989,074	$29,675	.03%
* TOTAL COUNTY *	439	$11,213,104	$336,373	.34%
PLYMOUTH COUNTY				
LE MARS*	295	$12,045,600	$361,274	.37%
AKRON	69	$1,472,983	$44,190	.05%
KINGSLEY	79	$1,590,601	$47,721	.05%
REMSEN	84	$2,989,959	$89,699	.09%
MERRILL	42	$366,730	$11,003	.01%
BRUNSVILLE	10	$72,690	$2,181	.00%
HINTON	24	$625,570	$18,767	.02%
OYENS	12	$56,511	$1,696	.00%
WESTFIELD	10	$51,926	$1,556	.00%
NON-PERMIT	7	$54,763	$1,647	.00%
OTHER	127	$698,270	$20,950	.02%
* TOTAL COUNTY *	759	$20,025,603	$600,684	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	51	$752,135	$22,559	.02%
LAURENS	106	$2,018,087	$60,536	.06%
POCAHONTAS*	131	$4,534,121	$135,885	.14%
GILMORE CITY	26	$661,960	$19,859	.02%
ROLFE	48	$825,272	$24,755	.03%
HAVELOCK	14	$205,795	$6,174	.01%
PALMER	19	$308,066	$9,240	.01%
VARINA	13	$61,539	$1,846	.00%
NON-PERMIT	17	$96,530	$2,904	.00%
OTHER	74	$733,219	$21,997	.02%
* TOTAL COUNTY *	499	$10,196,724	$305,755	.31%
POLK COUNTY				
DES MOINES*	5,808	$423,141,808	$12,693,607	12.95%
WEST DES MOINES	604	$38,685,335	$1,151,997	1.18%
URBANDALE	123	$6,761,938	$202,861	.21%
ALTOONA	149	$8,966,466	$268,976	.27%
ANKENY	349	$13,981,095	$419,110	.43%
CLIVE	24	$2,134,596	$64,038	.07%
GRIMES	62	$1,459,443	$43,782	.04%
MITCHELLVILLE	42	$351,716	$10,552	.01%
POLK CITY	41	$470,256	$14,107	.01%
BONDURANT	35	$445,232	$13,359	.01%
ELKHART	14	$121,790	$3,654	.00%
RUNNELLS	23	$371,056	$11,133	.01%
JOHNSTON	30	$1,038,706	$31,163	.03%
NON-PERMIT	117	$2,669,633	$80,157	.08%
OTHER	167	$4,067,627	$121,928	.12%
* TOTAL COUNTY *	7,588	$504,666,697	$15,130,424	15.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,028	$49,766,558	$1,492,931	1.52%
AVOCA	91	$3,372,787	$101,187	.10%
CARTER LAKE	49	$1,633,523	$49,005	.05%
OAKLAND	74	$1,897,584	$56,841	.06%
CARSON	29	$326,482	$9,796	.01%
NEOLA	39	$694,379	$20,833	.02%
WALNUT	37	$633,763	$18,994	.02%
CRESCENT	17	$402,737	$12,084	.01%
HANCOCK	13	$145,324	$4,359	.00%
MACEDONIA	17	$604,265	$18,128	.02%
MCCLELLAND	10	$177,765	$5,333	.01%
MINDEN	35	$878,945	$26,370	.03%
TREYNOR	31	$565,104	$16,953	.02%
UNDERWOOD	31	$606,301	$18,189	.02%
NON-PERMIT	19	$98,495	$2,965	.00%
OTHER	324	$13,547,144	$406,408	.41%
* TOTAL COUNTY *	1,844	$75,351,156	$2,260,376	2.31%
POWESHIEK COUNTY				
GRINNELL	290	$11,690,311	$350,594	.36%
BROOKLYN	85	$2,555,531	$76,652	.08%
MONTEZUMA*	112	$2,256,456	$67,685	.07%
VICTOR	10	$587,056	$17,612	.02%
DEEP RIVER	28	$228,618	$6,859	.01%
MALCOM	17	$334,533	$10,035	.01%
NON-PERMIT	2	$666	$22	.00%
OTHER	139	$1,444,037	$43,312	.04%
* TOTAL COUNTY *	683	$19,097,208	$572,771	.58%
RINGGOLD COUNTY				
MOUNT AYR*	120	$3,504,748	$105,092	.11%
DIAGONAL	24	$180,635	$5,419	.01%
KELLERTON	20	$106,288	$3,188	.00%
TINGLEY	16	$137,832	$4,135	.00%
NON-PERMIT	2	$3,066	$93	.00%
OTHER	68	$303,781	$9,117	.01%
* TOTAL COUNTY *	250	$4,236,350	$127,044	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	149	$4,691,269	$140,735	.14%
LAKE VIEW	81	$1,722,588	$51,633	.05%
ODEBOLT	72	$1,714,886	$51,445	.05%
EARLY	39	$948,271	$28,442	.03%
SCHALLER	43	$1,072,630	$32,162	.03%
WALL LAKE	39	$1,139,195	$34,164	.03%
AUBURN	20	$242,435	$7,273	.01%
LYTTON	23	$390,896	$11,726	.01%
NEMAHA	11	$71,148	$2,136	.00%
NON-PERMIT	9	$42,764	$1,287	.00%
OTHER	85	$1,076,097	$32,270	.03%
* TOTAL COUNTY *	571	$13,112,179	$393,273	.40%
SCOTT COUNTY				
DAVENPORT*	2,247	$150,371,940	$4,510,350	4.60%
BETTENDORF	523	$35,593,218	$1,067,676	1.09%
BUFFALO	34	$493,808	$14,807	.02%
LE CLAIRE	55	$803,239	$24,099	.02%
BLUE GRASS	51	$892,678	$26,781	.03%
ELDRIDGE	80	$4,470,971	$134,128	.14%
PRINCETON	27	$1,064,245	$31,930	.03%
WALCOTT	61	$2,558,498	$76,756	.08%
DIXON	15	$151,071	$4,534	.00%
LONG GROVE	16	$101,998	$3,059	.00%
MCCAUSLAND	17	$181,023	$5,431	.01%
NEW LIBERTY	11	$71,948	$2,158	.00%
RIVERDALE	11	$217,691	$6,532	.01%
NON-PERMIT	78	$827,006	$24,844	.03%
OTHER	221	$5,911,759	$177,358	.18%
* TOTAL COUNTY *	3,447	$203,711,093	$6,110,443	6.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY	COUNTY				
HARLAN*		264	$10,049,849	$301,418	.31%
ELK HORN		31	$972,776	$29,182	.03%
SHELBY		31	$374,602	$11,235	.01%
DEFIANCE		30	$271,605	$8,150	.01%
EARLING		37	$486,243	$14,588	.01%
IRWIN		36	$711,654	$21,350	.02%
PANAMA		23	$237,038	$7,113	.01%
PORTSMOUTH		14	$142,441	$4,275	.00%
WESTPHALIA		12	$145,172	$4,355	.00%
NON-PERMIT		6	$52,265	$1,572	.00%
OTHER		105	$1,238,189	$37,147	.04%
* TOTAL COUNTY *		589	$14,681,834	$440,385	.45%
SIOUX	COUNTY				
HAWARDEN		127	$2,930,978	$87,867	.09%
ALTON		51	$1,327,015	$39,809	.04%
HULL		81	$1,613,784	$48,413	.05%
ORANGE CITY*		149	$6,200,180	$186,008	.19%
ROCK VALLEY		133	$4,216,101	$126,487	.13%
SIOUX CENTER		197	$6,786,437	$203,595	.21%
BOYDEN		33	$920,594	$27,610	.03%
HOSPERS		45	$717,492	$21,523	.02%
IRETON		39	$1,246,851	$37,407	.04%
GRANVILLE		25	$223,585	$6,708	.01%
MAURICE		19	$71,681	$2,149	.00%
NON-PERMIT		4	$12,365	$371	.00%
OTHER		185	$1,938,914	$58,168	.06%
* TOTAL COUNTY *		1,088	$28,205,977	$846,115	.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		888	$51,629,643	$1,548,862	1.58%
NEVADA*		181	$6,468,558	$194,031	.20%
STORY CITY		114	$3,357,504	$100,728	.10%
CAMBRIDGE		24	$144,369	$4,331	.00%
COLO		38	$372,453	$11,177	.01%
MAXWELL		30	$324,675	$9,743	.01%
ROLAND		40	$655,479	$19,664	.02%
SLATER		45	$1,172,143	$35,166	.04%
ZEARING		30	$308,353	$9,251	.01%
COLLINS		25	$149,297	$4,480	.00%
GILBERT		17	$124,204	$3,726	.00%
HUXLEY		45	$660,690	$19,821	.02%
MCCALLSBURG		18	$106,902	$3,207	.00%
NON-PERMIT		29	$33,158	$1,010	.00%
OTHER		160	$1,877,002	$56,207	.06%
* TOTAL COUNTY *		1,684	$67,384,430	$2,021,404	2.06%
TAMA	COUNTY				
TAMA		125	$6,756,156	$202,666	.21%
DYSART		65	$1,164,745	$34,943	.04%
TOLEDO*		104	$4,971,884	$149,152	.15%
TRAER		100	$2,406,055	$72,177	.07%
GARWIN		25	$210,877	$6,326	.01%
GLADBROOK		57	$1,234,315	$37,028	.04%
CHELSEA		27	$629,677	$18,893	.02%
CLUTIER		14	$121,723	$3,653	.00%
ELBERON		10	$83,238	$2,496	.00%
LINCOLN		11	$432,385	$12,949	.01%
MONTOUR		11	$121,564	$3,647	.00%
NON-PERMIT		5	$41,699	$1,256	.00%
OTHER		109	$483,024	$14,490	.01%
* TOTAL COUNTY *		663	$18,657,342	$559,676	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	119	$1,919,524	$57,536	.06%
LENOX	72	$1,602,599	$48,076	.05%
CLEARFIELD	34	$405,088	$12,151	.01%
NEW MARKET	25	$192,511	$5,775	.01%
BLOCKTON	14	$102,759	$3,081	.00%
CONWAY	10	$31,292	$938	.00%
GRAVITY	11	$41,266	$1,238	.00%
SHARPSBURG	13	$28,689	$863	.00%
NON-PERMIT	3	$7,132	$215	.00%
OTHER	72	$246,392	$7,385	.01%
* TOTAL COUNTY *	373	$4,577,252	$137,258	.14%
UNION COUNTY				
CRESTON*	312	$12,387,840	$371,612	.38%
AFTON	50	$962,250	$28,867	.03%
LORIMOR	21	$173,419	$5,203	.01%
NON-PERMIT	6	$12,665	$464	.00%
OTHER	76	$275,653	$8,271	.01%
* TOTAL COUNTY *	465	$13,811,827	$414,417	.42%
VAN BUREN COUNTY				
KEOSAUQUA*	58	$1,243,097	$37,222	.04%
BONAPARTE	25	$469,445	$14,081	.01%
FARMINGTON	56	$688,399	$20,656	.02%
MILTON	31	$386,688	$11,601	.01%
BIRMINGHAM	20	$162,830	$4,884	.00%
CANTRIL	23	$173,639	$5,211	.01%
STOCKPORT	20	$255,616	$7,666	.01%
NON-PERMIT	3	$7,165	$218	.00%
OTHER	134	$1,359,724	$40,792	.04%
* TOTAL COUNTY *	370	$4,746,603	$142,331	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	775	$36,307,815	$1,088,746	1.11%
ELDON	43	$899,150	$26,933	.03%
EDDYVILLE	40	$424,053	$12,721	.01%
AGENCY	29	$332,667	$9,976	.01%
BLAKESBURG	20	$153,984	$4,618	.00%
NON-PERMIT	16	$86,894	$2,616	.00%
OTHER	165	$1,740,929	$52,223	.05%
* TOTAL COUNTY *	1,088	$39,945,492	$1,197,833	1.22%
WARREN COUNTY				
INDIANOLA*	296	$10,469,050	$314,037	.32%
CARLISLE	74	$1,460,263	$43,807	.04%
NORWALK	59	$941,142	$28,237	.03%
MILO	22	$297,636	$8,930	.01%
HARTFORD	11	$113,950	$3,418	.00%
LACONA	20	$392,566	$11,778	.01%
MARTENSDALE	14	$106,726	$3,201	.00%
NEW VIRGINIA	20	$258,560	$7,759	.01%
ST MARYS	11	$176,581	$5,298	.01%
NON-PERMIT	9	$50,198	$1,512	.00%
OTHER	192	$2,300,953	$69,015	.07%
* TOTAL COUNTY *	728	$16,567,625	$496,992	.51%
WASHINGTON COUNTY				
WASHINGTON*	307	$13,052,036	$391,542	.40%
KALONA	107	$3,624,772	$108,739	.11%
BRIGHTON	34	$325,267	$9,755	.01%
RIVERSIDE	36	$520,241	$15,605	.02%
WELLMAN	61	$1,384,258	$41,524	.04%
AINSWORTH	20	$262,522	$7,876	.01%
CRAWFORDSVILLE	20	$135,564	$4,065	.00%
WEST CHESTER	15	$86,831	$2,604	.00%
NON-PERMIT	5	$4,799	$147	.00%
OTHER	148	$1,700,349	$51,007	.05%
* TOTAL COUNTY *	753	$21,096,639	$632,864	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	113	$2,774,455	$83,236	.08%
SEYMOUR	47	$445,196	$13,358	.01%
ALLERTON	35	$234,485	$7,034	.01%
HUMESTON	55	$928,032	$27,843	.03%
LINEVILLE	15	$134,101	$4,023	.00%
PROMISE CITY	12	$105,159	$3,154	.00%
NON-PERMIT	5	$20,998	$632	.00%
OTHER	91	$491,042	$14,725	.02%
* TOTAL COUNTY *	373	$5,133,468	$154,005	.16%
WEBSTER COUNTY				
FT DODGE*	880	$47,772,854	$1,433,172	1.46%
GOWRIE	62	$1,430,355	$42,805	.04%
DAYTON	50	$1,033,624	$31,007	.03%
LEHIGH	26	$1,156,391	$34,693	.04%
OTHO	11	$38,525	$1,156	.00%
BADGER	21	$366,683	$11,001	.01%
BARNUM	10	$91,852	$2,755	.00%
CALLENDAR	20	$518,232	$15,548	.02%
DUNCOMBE	16	$164,950	$4,950	.01%
HARCOURT	19	$772,413	$23,174	.02%
MOORLAND	14	$134,930	$4,049	.00%
VINCENT	13	$475,047	$14,252	.01%
NON-PERMIT	6	$36,231	$1,092	.00%
OTHER	249	$7,291,757	$218,754	.22%
* TOTAL COUNTY *	1,397	$61,283,844	$1,838,408	1.88%
WINNEBAGO COUNTY				
FOREST CITY*	143	$3,942,613	$118,235	.12%
BUFFALO CENTER	77	$1,841,396	$55,180	.06%
LAKE MILLS	121	$2,918,969	$87,566	.09%
THOMPSON	37	$913,635	$27,409	.03%
LELAND	13	$11,991	$359	.00%
RAKE	19	$284,269	$8,531	.01%
NON-PERMIT	4	$7,699	$232	.00%
OTHER	80	$1,458,408	$43,753	.04%
* TOTAL COUNTY *	494	$11,378,980	$341,265	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	296	$11,584,701	$347,467	.35%
CALMAR	56	$1,182,847	$35,482	.04%
OSSIAN	56	$896,023	$26,880	.03%
FT. ATKINSON	37	$1,486,683	$44,600	.05%
RIDGEWAY	19	$169,906	$5,097	.01%
SPILLVILLE	25	$434,386	$13,029	.01%
NON-PERMIT	10	$74,462	$2,240	.00%
OTHER	166	$2,489,125	$74,655	.08%
* TOTAL COUNTY *	665	$18,318,133	$549.450	.56%
WOODBURY COUNTY				
SIOUX CITY*	1,981	$120,798,128	$3,623,748	3.70%
MOVILLE	63	$2,103,040	$63,071	.06%
ANTHON	51	$1,109,622	$33,291	.03%
CORRECTIONVILLE	62	$734,800	$22,046	.02%
DANBURY	32	$455,589	$13,658	.01%
SERGEANT BLUFF	60	$1,019,339	$30,575	.03%
SLOAN	36	$663,581	$19,907	.02%
CUSHING	22	$102,706	$3,079	.00%
HORNICK	15	$180,807	$5,419	.01%
LAWTON	29	$317,054	$9,511	.01%
OTO	11	$55,531	$1,666	.00%
PIERSON	27	$313.020	$9,388	.01%
SALIX	16	$156,632	$4,701	.00%
SMITHLAND	19	$88,271	$2,648	.00%
NON-PERMIT	47	$763,084	$22,917	.02%
OTHER	107	$988,995	$29,673	.03%
* TOTAL COUNTY *	2,578	$129,850,199	$3,895,298	3.97%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	56	$776,108	$23,283	.02%
NORTHWOOD*	97	$3,540,302	$106,183	.11%
FERTILE	17	$146,147	$4,385	.00%
GRAFTON	23	$273,288	$8,200	.01%
HANLONTOWN	17	$181,556	$5,446	.01%
JOICE	10	$72,006	$2,161	.00%
KENSETT	14	$314,728	$9,443	.01%
NON-PERMIT	8	$23,798	$718	.00%
OTHER	64	$978,861	$29,367	.03%
* TOTAL COUNTY *	306	$6,306,794	$189,186	.19%
WRIGHT COUNTY				
CLARION*	162	$5,125,181	$153,731	.16%
EAGLE GROVE	154	$5,063,375	$151,849	.15%
BELMOND	126	$3,987,807	$119,636	.12%
DOWS	43	$589,642	$17,690	.02%
GOLDFIELD	39	$995,624	$29,867	.03%
ROWAN	20	$354,849	$10,646	.01%
WOOLSTOCK	12	$947,561	$28,426	.03%
NON-PERMIT	6	$38,832	$1,166	.00%
OTHER	83	$951,484	$28,532	.03%
* TOTAL COUNTY *	645	$18,054,355	$541,543	.55%
* LATE FILERS *	7,474	$48,858,784	$1,465,529	1.50%
** GRAND TOTAL **	93,274	$3,268,140,751	$98,022,175	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	68	$230.738
* TOTAL *	68	$230,738

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$13,593
BLDG. MTL.	23	$35,352
GEN. MDSE.	7	$8,499
FOOD	6	$5,963
MOTOR VEH.	39	$28,939
APPAREL	6	$4,373
HOME FURN.	11	$2,732
EAT DRINK	23	$27,143
SPECIALTY	43	$12,703
SERVICES	107	$25,247
WHOLESALE	41	$72,639
MISC.	56	$44,588
* TOTAL *	372	$281,771

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$16,875
BLDG. MTL.	5	$6,042
GEN. MDSE.		
FOOD	8	$7,346
MOTOR VEH.	19	$10,757
APPAREL		
HOME FURN.	6	$2,522
EAT DRINK	20	$10,639
SPECIALTY	37	$9,349
SERVICES	65	$9,160
WHOLESALE	25	$29,882
MISC.	29	$15,658
* TOTAL *	219	$118,230

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$15,416	13	$53,439	18	$68,855
BLDG. MTL.	5	$9,497	18	$26,978	23	$36,475
GEN. MDSE.	5	$19,513	7	$5,884	12	$25,397
FOOD	5	$16,565	11	$8,244	16	$24,809
MOTOR VEH.	18	$13,638	29	$10,761	47	$24,399
APPAREL	8	$5,920	10	$3,809	18	$9,729
HOME FURN.	8	$4,598	10	$4,717	18	$9,315
EAT DRINK	15	$8,813	30	$22,199	45	$31,012
SPECIALTY	19	$10,580	46	$6,427	65	$17,007
SERVICES	70	$17,275	99	$25,310	169	$42,585
WHOLESALE	11	$27,085	34	$31,066	45	$58,151
MISC.	21	$9,271	53	$34,324	74	$43,595
* TOTAL *	190	$158,171	360	$233,158	550	$391,329

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$48,469	13	$19,590	19	$68,059
BLDG. MTL.	10	$25,942	8	$13,322	18	$39,264
GEN. MDSE.	11	$47,680			11	$47,680
FOOD	10	$24,276	10	$1,646	20	$25,922
MOTOR VEH.	35	$34,853	18	$2,246	53	$37,099
APPAREL	11	$12,019			11	$12,019
HOME FURN.	9	$6,822			9	$6,822
EAT DRINK	20	$24,782	19	$5,584	39	$30,366
SPECIALTY	52	$21,123	45	$3,925	97	$25,048
SERVICES	82	$22,451	74	$6,366	156	$28,817
WHOLESALE	23	$46,974	18	$19,863	41	$66,837
MISC.	34	$36,868	51	$8,551	85	$45,419
* TOTAL *	303	$352,259	256	$81,093	559	$433,352

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$35,143	8	$2,473	14	$37,616
BLDG. MTL.	11	$14,068	5	$1,394	16	$15,462
GEN. MDSE.						
FOOD	5	$10,039	6	$2,998	11	$13,037
MOTOR VEH.	7	$8,873	9	$4,462	16	$13,335
APPAREL	7	$4,583	5	$337	12	$4,920
HOME FURN.	9	$11,319			9	$11,319
EAT DRINK	10	$9,351	15	$5,719	25	$15,070
SPECIALTY	22	$9,338	28	$1,121	50	$10,459
SERVICES	43	$13,176	45	$6,755	88	$19,931
WHOLESALE	14	$32,756	23	$11,490	37	$44,246
MISC.	29	$17,279	30	$5,323	59	$22,602
* TOTAL *	163	$165,925	174	$42,072	337	$207,997

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					18	$23,383
BLDG. MTL.			8	$27,048	25	$26,889
GEN. MDSE.			6	$12,191		
FOOD					12	$7,431
MOTOR VEH.	10	$15,956	20	$18,568	31	$19,573
APPAREL	6	$6,101	6	$10,292		
HOME FURN.	5	$1,995	8	$13,428	10	$5,215
EAT DRINK	12	$8,359	14	$18,222	39	$16,297
SPECIALTY	13	$4,620	33	$11,730	60	$24,394
SERVICES	41	$12,722	55	$16,513	122	$16,911
WHOLESALE	10	$6,895	18	$60,148	53	$44,210
MISC.	26	$47,680	31	$76,447	53	$8,868
* TOTAL *	123	$104,328	199	$264,587	423	$193,171

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$23,383
BLDG. MTL.	33	$53,937
GEN. MDSE.	6	$12,191
FOOD	12	$7,431
MOTOR VEH.	61	$54,097
APPAREL	12	$16,393
HOME FURN.	23	$20,638
EAT DRINK	65	$42,878
SPECIALTY	106	$40,744
SERVICES	218	$46,146
WHOLESALE	81	$111,253
MISC.	110	$132,995
* TOTAL *	745	$562,086

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$500,052	8	$150,147		
BLDG. MTL.	58	$208,482	23	$63,841		
GEN. MDSE.	21	$496,854	11	$98,752		
FOOD	50	$157,591	30	$79,511		
MOTOR VEH.	151	$193,327	64	$87,571	6	$2,680
APPAREL	56	$94,914	44	$74,546		
HOME FURN.	86	$155,504	36	$48,777		
EAT DRINK	154	$279,533	66	$140,821	12	$10,776
SPECIALTY	406	$251,596	201	$105,210	27	$5,769
SERVICES	512	$397,619	223	$141,301	26	$5,874
WHOLESALE	171	$540,443	55	$71,195		
MISC.	211	$299,379	80	$110,395	21	$15,457
* TOTAL *	1,891	$3,575,294	841	$1,172,067	92	$40,556

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$17,609	35	$667,808
BLDG. MTL.	15	$34,208	96	$306,531
GEN. MDSE.	6	$6,616	38	$602,222
FOOD	10	$14,623	90	$251,725
MOTOR VEH.	31	$13,643	252	$297,221
APPAREL			100	$169,460
HOME FURN.	13	$3,965	135	$208,246
EAT DRINK	25	$15,691	257	$446,821
SPECIALTY	68	$8,348	702	$370,923
SERVICES	114	$27,163	875	$571,957
WHOLESALE	45	$44,054	271	$655,692
MISC.	88	$13,735	400	$438,966
* TOTAL *	427	$199,655	3,251	$4,987,572

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$65,639	14	$29,450	20	$95,089
BLDG. MTL.	12	$21,738	12	$11,739	24	$33,477
GEN. MDSE.	11	$49,503			11	$49,503
FOOD	10	$28,134	10	$8,573	20	$36,707
MOTOR VEH.	33	$40,898	25	$8,790	58	$49,688
APPAREL	11	$14,422			11	$14,422
HOME FURN.	16	$33,202	9	$8,523	25	$41,725
EAT DRINK	37	$47,795	17	$6,074	54	$53,869
SPECIALTY	80	$31,995	55	$5,056	135	$37,051
SERVICES	127	$33,940	85	$9,973	212	$43,913
WHOLESALE	33	$37,255	33	$39,353	66	$76,608
MISC.	49	$45,093	61	$56,319	110	$101,412
* TOTAL *	425	$449,614	321	$183,850	746	$633,464

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$28,691	20	$28,691
BLDG. MTL.	10	$21,767	28	$39,584	38	$61,351
GEN. MDSE.	8	$35,708	7	$8,062	15	$43,770
FOOD			15	$10,848	15	$10,848
MOTOR VEH.	26	$27,303	31	$31,096	57	$58,399
APPAREL	18	$17,126	9	$1,681	27	$18,807
HOME FURN.	11	$10,521	11	$4,731	22	$15,252
EAT DRINK	19	$25,061	26	$21,272	45	$46,333
SPECIALTY	54	$26,065	90	$11,237	144	$37,302
SERVICES	80	$62,482	142	$39,727	222	$102,209
WHOLESALE	21	$68,084	52	$76,360	73	$144,444
MISC.	43	$94,079	80	$20,498	123	$114,577
* TOTAL *	290	$388,196	511	$293,787	801	$681,983

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$11,660	15	$11,660
BLDG. MTL.	9	$25,370	18	$28,536	27	$53,906
GEN. MDSE.	5	$25,980			5	$25,980
FOOD	5	$21,960	16	$9,258	21	$31,218
MOTOR VEH.	18	$20,549	33	$21,812	51	$42,361
APPAREL	10	$7,227			10	$7,227
HOME FURN.	9	$3,974	14	$4,783	23	$8,757
EAT DRINK	19	$23,637	29	$16,533	48	$40,170
SPECIALTY	45	$22,148	61	$3,830	106	$25,978
SERVICES	67	$15,091	133	$21,935	200	$37,026
WHOLESALE	24	$56,228	61	$70,879	85	$127,107
MISC.	34	$75,031	66	$29,249	100	$104,280
* TOTAL *	245	$297,195	446	$218,475	691	$515,670

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$59,384	19	$22,019	28	$81,403
BLDG. MTL.	13	$32,140	21	$59,069	34	$91,209
GEN. MDSE.	9	$47,132	6	$7,832	15	$54,964
FOOD	7	$31,121	7	$3,647	14	$34,768
MOTOR VEH.	33	$44,825	25	$8,827	58	$53,652
APPAREL	17	$29,344	6	$2,045	23	$31,389
HOME FURN.	24	$19,139	10	$17,485	34	$36,624
EAT DRINK	28	$43,502	34	$14,467	62	$57,969
SPECIALTY	57	$47,534	54	$8,231	111	$55,765
SERVICES	108	$44,251	109	$15,289	217	$59,540
WHOLESALE	37	$64,035	52	$85,965	89	$150,000
MISC.	54	$52,651	71	$21,246	125	$73,897
* TOTAL *	396	$515,058	414	$266,122	810	$781,180

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

BUTLER	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	29	$66,313
BLDG. MTL.	32	$48,494
GEN. MDSE.	10	$14,750
FOOD	22	$13,588
MOTOR VEH.	49	$27,545
APPAREL	10	$5,360
HOME FURN.	25	$7,602
EAT DRINK	40	$23,346
SPECIALTY	88	$12,627
SERVICES	206	$38,080
WHOLESALE	57	$73,768
MISC.	98	$24,591
* TOTAL *	666	$356,064

CALHOUN	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	15	$50,638
BLDG. MTL.	22	$28,491
GEN. MDSE.	9	$13,873
FOOD	16	$16,419
MOTOR VEH.	39	$20,526
APPAREL	14	$11,408
HOME FURN.	22	$10,070
EAT DRINK	27	$18,131
SPECIALTY	71	$21,886
SERVICES	144	$42,891
WHOLESALE	61	$135,501
MISC.	69	$13,023
* TOTAL *	509	$382,857

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$63,308	28	$23,096	35	$86,404
BLDG. MTL.	15	$50,252	18	$26,957	33	$77,209
GEN. MDSE.	10	$81,025	9	$6,223	19	$87,248
FOOD	8	$32,388	11	$6,167	19	$38,555
MOTOR VEH.	23	$32,952	37	$24,429	60	$57,381
APPAREL	15	$22,327			15	$22,327
HOME FURN.	15	$29,440	11	$12,574	26	$42,014
EAT DRINK	31	$49,427	40	$24,959	71	$74,386
SPECIALTY	51	$36,805	50	$6,375	101	$43,180
SERVICES	115	$57,502	111	$29,887	226	$87,389
WHOLESALE	41	$85,044	61	$87,370	102	$172,414
MISC.	38	$11,053	68	$34,480	106	$45,533
* TOTAL *	369	$551,523	444	$282,517	813	$834,040

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$12,177	20	$12,177
BLDG. MTL.	13	$72,028	15	$16,114	28	$88,142
GEN. MDSE.	10	$61,271	5	$3,386	15	$64,657
FOOD	10	$32,088	8	$7,493	18	$39,581
MOTOR VEH.	38	$29,937	24	$14,600	62	$44,537
APPAREL	17	$16,113			17	$16,113
HOME FURN.	16	$13,983	12	$2,872	28	$16,855
EAT DRINK	21	$30,836	27	$15,723	48	$46,559
SPECIALTY	52	$32,832	46	$9,246	98	$42,078
SERVICES	85	$34,208	110	$34,883	195	$69,091
WHOLESALE	32	$64,400	43	$38,315	75	$102,715
MISC.	52	$94,246	60	$17,861	112	$112,107
* TOTAL *	346	$481,942	370	$172,670	716	$654,612

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$16,238	18	$16,238
BLDG. MTL.	5	$10,351	12	$13,362	17	$23,713
GEN. MDSE.			8	$10,828	8	$10,828
FOOD	5	$11,210	8	$6,726	13	$17,936
MOTOR VEH.	12	$16,251	40	$35,637	52	$51,888
APPAREL	8	$9,187			8	$9,187
HOME FURN.	7	$8,632	18	$4,448	25	$13,080
EAT DRINK	9	$6,217	32	$31,625	41	$37,842
SPECIALTY	35	$8,846	85	$11,747	120	$20,593
SERVICES	47	$11,583	161	$31,394	208	$42,977
WHOLESALE	21	$42,834	61	$97,292	82	$140,126
MISC.	30	$54,080	95	$39,306	125	$93,386
* TOTAL *	179	$179,191	538	$298,603	717	$477,794

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$151,753	6	$30,110	12	$5,686
BLDG. MTL.	23	$84,793	7	$19,645	9	$11,146
GEN. MDSE.	11	$270,840	6	$10,812		
FOOD	19	$68,789	5	$21,767	7	$3,984
MOTOR VEH.	80	$100,184	27	$35,746	18	$6,618
APPAREL	36	$68,721	12	$14,162		
HOME FURN.	35	$43,418	14	$9,138		
EAT DRINK	77	$114,789	30	$52,736	21	$28,595
SPECIALTY	159	$110,825	46	$25,053	42	$10,588
SERVICES	251	$192,833	89	$46,674	72	$18,883
WHOLESALE	83	$191,416	23	$17,683	49	$29,401
MISC.	102	$84,062	36	$25,870	59	$25,668
* TOTAL *	884	$1,482,423	301	$309,396	289	$140,569

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$187,549
BLDG. MTL.	39	$115,584
GEN. MDSE.	17	$281,652
FOOD	31	$94,540
MOTOR VEH.	125	$142,548
APPAREL	48	$82,883
HOME FURN.	49	$52,556
EAT DRINK	128	$196,120
SPECIALTY	247	$146,466
SERVICES	412	$258,390
WHOLESALE	155	$238,500
MISC.	197	$135,600
* TOTAL *	1,474	$1,932,388

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$51,702	15	$11,354	21	$63,056
BLDG. MTL.	10	$13,408	6	$22,162	16	$35,570
GEN. MDSE.	6	$42,504			6	$42,504
FOOD	7	$25,459			7	$25,459
MOTOR VEH.	24	$32,590	24	$15,432	48	$48,022
APPAREL	16	$24,533			16	$24,533
HOME FURN.	13	$15,491			13	$15,491
EAT DRINK	21	$27,136	17	$8,647	38	$35,783
SPECIALTY	47	$24,350	47	$7,352	94	$31,702
SERVICES	95	$23,490	93	$20,847	188	$44,337
WHOLESALE	23	$36,640	40	$24,228	63	$60,868
MISC.	39	$44,292	70	$26,843	109	$71,135
* TOTAL *	307	$361,595	312	$136,865	619	$498,460

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

CHICKASAW CLASS	NEW HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$10,911	15	$10,911
BLDG. MTL.	7	$15,719	15	$14,463	22	$30,182
GEN. MDSE.	8	$13,132	5	$1,902	13	$15,034
FOOD			12	$5,032	12	$5,032
MOTOR VEH.	27	$32,647	24	$20,409	51	$53,056
APPAREL	8	$5,887	6	$1,828	14	$7,715
HOME FURN.	5	$5,768	5	$2,858	10	$8,626
EAT DRINK	14	$14,181	24	$14,332	38	$28,513
SPECIALTY	26	$13,695	48	$3,949	74	$17,644
SERVICES	48	$21,136	85	$12,447	133	$33,583
WHOLESALE	14	$64,417	48	$72,474	62	$136,891
MISC.	25	$37,829	59	$33,294	84	$71,123
* TOTAL *	182	$224,411	346	$193,899	528	$418,310

CLARKE CLASS	OSCEOLA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.						
GEN. MDSE.						
FOOD	7	$16,816			7	$16,816
MOTOR VEH.	20	$17,817	8	$680	28	$18,497
APPAREL	7	$5,202			7	$5,202
HOME FURN.	10	$5,533			10	$5,533
EAT DRINK	13	$16,732			13	$16,732
SPECIALTY	36	$8,605	17	$1,337	53	$9,942
SERVICES	68	$18,758	32	$6,797	100	$25,555
WHOLESALE	24	$41,820	16	$6,585	40	$48,405
MISC.	29	$84,671	26	$20,378	55	$105,049
* TOTAL *	214	$215,954	99	$35,777	313	$251,731

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$53,975	16	$12,334	23	$66,309
BLDG. MTL.	23	$54,088	13	$11,164	36	$65,252
GEN. MDSE.	13	$110,936			13	$110,936
FOOD	11	$37,785	8	$2,064	19	$39,849
MOTOR VEH.	27	$68,755	19	$6,424	46	$75,179
APPAREL	28	$44,508			28	$44,508
HOME FURN.	29	$31,218	7	$3,245	36	$34,463
EAT DRINK	39	$65,665	19	$6,791	58	$72,456
SPECIALTY	92	$63,260	38	$2,499	130	$65,759
SERVICES	142	$78,757	66	$4,610	208	$83,367
WHOLESALE	51	$118,126	40	$79,835	91	$197,961
MISC.	49	$38,590	40	$20,765	89	$59,355
* TOTAL *	511	$765,663	266	$149,731	777	$915,394

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$43,752
BLDG. MTL.	40	$67,793
GEN. MDSE.	15	$12,960
FOOD	26	$22,725
MOTOR VEH.	68	$44,561
APPAREL	8	$8,987
HOME FURN.	16	$16,718
EAT DRINK	62	$48,217
SPECIALTY	102	$24,587
SERVICES	206	$40,841
WHOLESALE	92	$196,271
MISC.	89	$17,555
* TOTAL *	757	$544,967

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

CLINTON CLASS	CLINTON* NO. OF BUS.	CLINTON* COMPUTED TAX	DE WITT NO. OF BUS.	DE WITT COMPUTED TAX	CAMANCHE NO. OF BUS.	CAMANCHE COMPUTED TAX
UTILITIES	10	$158,857				
BLDG. MTL.	22	$65,275	5	$11,488		
GEN. MDSE.	12	$188,525				
FOOD	26	$84,736				
MOTOR VEH.	59	$111,574	14	$7,450	6	$3,591
APPAREL	23	$22,474	5	$5,240		
HOME FURN.	39	$73,325	8	$9,206		
EAT DRINK	92	$136,366	14	$13,278	8	$8,583
SPECIALTY	155	$148,319	16	$10,505	22	$1,144
SERVICES	261	$119,670	54	$8,783	30	$6,375
WHOLESALE	52	$67,444	26	$33,869		
MISC.	91	$75,628	30	$77,936	23	$16,808
* TOTAL *	842	$1,252,193	172	$177,755	89	$36,501

CLINTON CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	23	$15,235	33	$174,092
BLDG. MTL.	14	$11,309	41	$88,072
GEN. MDSE.			12	$188,525
FOOD	10	$3,776	36	$88,512
MOTOR VEH.	29	$15,015	108	$137,630
APPAREL			28	$27,714
HOME FURN.	7	$6,195	54	$88,726
EAT DRINK	37	$14,124	151	$172,351
SPECIALTY	53	$1,750	246	$161,718
SERVICES	134	$39,666	479	$174,494
WHOLESALE	46	$62,713	124	$164,026
MISC.	75	$13,238	219	$183,610
* TOTAL *	428	$183,021	1,531	$1,649,470

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$41,355	17	$22,941	22	$64,296
BLDG. MTL.	14	$35,976	14	$15,488	28	$51,464
GEN. MDSE.	9	$45,380			9	$45,380
FOOD	5	$21,643	14	$5,541	19	$27,184
MOTOR VEH.	25	$29,090	32	$17,160	57	$46,250
APPAREL	14	$15,076			14	$15,076
HOME FURN.	17	$14,441	8	$213	25	$14,654
EAT DRINK	32	$39,224	30	$14,938	62	$54,162
SPECIALTY	38	$23,884	41	$5,142	79	$29,026
SERVICES	71	$24,204	119	$21,796	190	$46,000
WHOLESALE	20	$38,531	51	$29,993	71	$68,524
MISC.	39	$18,508	56	$15,906	95	$34,414
* TOTAL *	289	$347,312	382	$149,118	671	$496,430

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$71,060	32	$71,060
BLDG. MTL.	8	$18,641	32	$29,050	40	$47,691
GEN. MDSE.	9	$43,575	9	$14,666	18	$58,241
FOOD	5	$27,954	16	$17,119	21	$45,073
MOTOR VEH.	24	$24,681	58	$33,768	82	$58,449
APPAREL	14	$13,871	7	$2,608	21	$16,479
HOME FURN.	7	$3,516	18	$5,490	25	$9,006
EAT DRINK	18	$16,943	41	$23,566	59	$40,509
SPECIALTY	30	$14,852	106	$23,327	136	$38,179
SERVICES	97	$33,579	200	$64,222	297	$97,801
WHOLESALE	22	$44,604	79	$114,693	101	$159,297
MISC.	35	$57,820	90	$52,985	125	$110,805
* TOTAL *	269	$300,036	688	$452,554	957	$752,590

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$10,213	11	$5,491	16	$15,704
GEN. MDSE.						
FOOD			5	$1,592	5	$1,592
MOTOR VEH.	14	$15,227	7	$1,243	21	$16,470
APPAREL	7	$6,393			7	$6,393
HOME FURN.						
EAT DRINK	13	$10,356			13	$10,356
SPECIALTY	19	$10,047	34	$3,964	53	$14,011
SERVICES	56	$15,794	39	$4,585	95	$20,379
WHOLESALE	7	$15,847	25	$24,954	32	$40,801
MISC.	34	$44,361	45	$8,129	79	$52,490
* TOTAL *	155	$128,238	166	$49,958	321	$178,196

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$16,761	10	$16,761
BLDG. MTL.			11	$10,153	11	$10,153
GEN. MDSE.			9	$9,631	9	$9,631
FOOD						
MOTOR VEH.	8	$6,436	23	$4,794	31	$11,230
APPAREL						
HOME FURN.			8	$6,737	8	$6,737
EAT DRINK	6	$6,029	17	$8,590	23	$14,619
SPECIALTY	9	$2,800	41	$6,182	50	$8,982
SERVICES	20	$2,641	57	$8,138	77	$10,779
WHOLESALE	10	$10,259	30	$18,838	40	$29,097
MISC.	23	$26,522	26	$12,281	49	$38,803
* TOTAL *	76	$54,687	232	$102,105	308	$156,792

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$4,492	12	$4,492
BLDG. MTL.	13	$60,190	13	$24,944	26	$85,134
GEN. MDSE.	6	$31,371			6	$31,371
FOOD			12	$7,295	12	$7,295
MOTOR VEH.	23	$34,036	13	$5,171	36	$39,207
APPAREL	8	$9,877			8	$9,877
HOME FURN.	8	$5,137	8	$5,749	16	$10,886
EAT DRINK	15	$14,605	23	$12,377	38	$26,982
SPECIALTY	38	$20,128	32	$9,061	70	$29,189
SERVICES	69	$12,265	86	$15,439	155	$27,704
WHOLESALE	21	$45,999	50	$70,069	71	$116,068
MISC.	31	$81,280	56	$13,173	81	$93,243
* TOTAL *	232	$314,888	299	$166,560	531	$481,448

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$188,407				
BLDG. MTL.	15	$37,982			9	$9,001
GEN. MDSE.	11	$156,443				
FOOD	40	$76,833			5	$7,977
MOTOR VEH.	55	$79,217	6	$14,107	30	$12,932
APPAREL	22	$39,245	17	$34,704		
HOME FURN.	45	$71,481	5	$6,115	9	$6,214
EAT DRINK	67	$117,398	11	$5,528	11	$13,018
SPECIALTY	141	$77,751	22	$31,030	55	$4,348
SERVICES	217	$127,716	38	$16,686	65	$11,422
WHOLESALE	60	$121,883	11	$35,676	28	$68,667
MISC.	87	$82,871	25	$140,133	79	$53,891
* TOTAL *	769	$1,177,227	135	$283,979	291	$187,470

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$188,407
BLDG. MTL.	24	$46,983
GEN. MDSE.	11	$156,443
FOOD	45	$84,810
MOTOR VEH.	91	$106,256
APPAREL	39	$73,949
HOME FURN.	59	$83,810
EAT DRINK	89	$135,944
SPECIALTY	218	$113,129
SERVICES	320	$155,824
WHOLESALE	99	$226,226
MISC.	191	$276,895
* TOTAL *	1,195	$1,648,676

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$33,495	24	$40,440	29	$73,935
BLDG. MTL.	7	$10,191	12	$12,571	19	$22,762
GEN. MDSE.	5	$19,866			5	$19,866
FOOD			9	$8,173	9	$8,173
MOTOR VEH.	16	$24,254	34	$51,150	50	$75,404
APPAREL	9	$29,187	9	$9,796	18	$38,983
HOME FURN.	12	$14,004	17	$8,950	29	$22,954
EAT DRINK	19	$23,056	60	$80,240	79	$103,296
SPECIALTY	44	$53,299	87	$32,103	131	$85,402
SERVICES	59	$37,867	148	$94,412	207	$132,279
WHOLESALE	11	$11,720	39	$39,724	50	$51,444
MISC.	25	$23,677	71	$19,160	96	$42,837
* TOTAL *	212	$280,616	510	$396,719	722	$677,335

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$303,252			16	$16,366
BLDG. MTL.	51	$157,595			19	$61,772
GEN. MDSE.	18	$496,027	6	$22,416		
FOOD	53	$122,054	5	$5,868	14	$7,948
MOTOR VEH.	101	$123,300	12	$7,840	31	$36,838
APPAREL	55	$94,570	5	$5,034		
HOME FURN.	73	$96,390	8	$14,282	9	$9,302
EAT DRINK	153	$239,984	14	$11,816	58	$48,774
SPECIALTY	301	$207,244	22	$13,202	57	$13,787
SERVICES	425	$303,736	44	$20,986	140	$43,407
WHOLESALE	129	$206,962	16	$75,790	73	$83,271
MISC.	155	$118,422	15	$68,325	106	$55,161
* TOTAL *	1,532	$2,469,536	147	$245,559	523	$376,626

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$319,618
BLDG. MTL.	70	$219,367
GEN. MDSE.	24	$518,443
FOOD	72	$135,870
MOTOR VEH.	144	$167,978
APPAREL	60	$99,604
HOME FURN.	90	$119,974
EAT DRINK	225	$300,574
SPECIALTY	380	$234,233
SERVICES	609	$368,129
WHOLESALE	218	$366,023
MISC.	276	$241,908
* TOTAL *	2,202	$3,091,721

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$49,963	10	$14,656	16	$64,619
BLDG. MTL.	8	$19,431	8	$12,199	16	$31,630
GEN. MDSE.	10	$49,440			10	$49,440
FOOD	6	$20,736	5	$2,938	11	$23,674
MOTOR VEH.	21	$23,670	19	$3,435	40	$27,105
APPAREL	7	$25,135			7	$25,135
HOME FURN.	13	$10,181			13	$10,181
EAT DRINK	24	$27,026	12	$8,213	36	$35,239
SPECIALTY	46	$20,099	29	$6,636	75	$26,735
SERVICES	77	$18,280	56	$8,076	133	$26,356
WHOLESALE	23	$94,696	25	$26,780	48	$121,476
MISC.	31	$9,000	40	$10,792	71	$19,792
* TOTAL *	272	$367,657	204	$93,725	476	$461,382

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$46,172	5	$28,680	28	$17,534
BLDG. MTL.	10	$16,865	5	$10,733	14	$22,933
GEN. MDSE.	7	$26,268				
FOOD	8	$17,762			19	$8,718
MOTOR VEH.	23	$30,443	14	$13,192	39	$16,910
APPAREL	18	$15,448				
HOME FURN.	13	$8,826			10	$243
EAT DRINK	24	$27,622	11	$8,721	29	$15,770
SPECIALTY	41	$41,835	21	$9,020	47	$4,613
SERVICES	79	$39,476	31	$13,844	123	$18,318
WHOLESALE	25	$53,515	15	$25,444	56	$119,830
MISC.	28	$11,400	24	$34,837	73	$50,223
* TOTAL *	281	$335,632	126	$144,471	438	$275,092

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$92,386
BLDG. MTL.	29	$50,531
GEN. MDSE.	7	$26,268
FOOD	27	$26,480
MOTOR VEH.	76	$60,545
APPAREL	18	$15,448
HOME FURN.	23	$9,069
EAT DRINK	64	$52,113
SPECIALTY	109	$55,468
SERVICES	233	$71,638
WHOLESALE	96	$198,789
MISC.	125	$96,460
* TOTAL *	845	$755,195

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$64,504	13	$12,395	19	$76,899
BLDG. MTL.	11	$27,804	13	$15,780	24	$43,584
GEN. MDSE.	9	$59,340			9	$59,340
FOOD	7	$30,132	10	$2,589	17	$32,721
MOTOR VEH.	26	$29,197	19	$11,302	45	$40,499
APPAREL	16	$18,073			16	$18,073
HOME FURN.	13	$7,394	11	$2,267	24	$9,661
EAT DRINK	20	$31,069	19	$7,825	39	$38,894
SPECIALTY	55	$33,957	47	$6,073	102	$40,030
SERVICES	88	$26,955	87	$13,433	175	$40,388
WHOLESALE	31	$40,726	41	$55,802	72	$96,528
MISC.	42	$15,578	59	$11,055	101	$26,633
* TOTAL *	324	$384,729	319	$138,521	643	$523,250

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$51,477	14	$12,172	20	$63,649
BLDG. MTL.	6	$24,011	10	$6,019	16	$30,030
GEN. MDSE.						
FOOD			8	$543	8	$543
MOTOR VEH.	18	$36,169	20	$7,022	38	$43,191
APPAREL	9	$9,873			9	$9,873
HOME FURN.	13	$3,817	9	$2,041	22	$5,858
EAT DRINK	24	$22,579	15	$4,964	39	$27,543
SPECIALTY	34	$25,484	28	$2,692	62	$28,176
SERVICES	57	$18,294	54	$7,471	111	$25,765
WHOLESALE	18	$76,247	50	$118,846	68	$195,093
MISC.	38	$18,001	51	$31,258	89	$49,259
* TOTAL *	223	$285,952	259	$193,028	482	$478,980

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$20,151
BLDG. MTL.	19	$17,017
GEN. MDSE.	8	$11,849
FOOD	9	$16,806
MOTOR VEH.	28	$16,866
APPAREL	6	$6,334
HOME FURN.	8	$3,928
EAT DRINK	26	$14,551
SPECIALTY	41	$6,681
SERVICES	102	$21,528
WHOLESALE	31	$42,008
MISC.	36	$10,907
* TOTAL *	332	$188,626

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$6,534	11	$6,534
BLDG. MTL.	11	$33,913	8	$5,499	19	$39,412
GEN. MDSE.	7	$19,459			7	$19,459
FOOD			6	$3,481	6	$3,481
MOTOR VEH.	11	$11,867	27	$9,463	38	$21,330
APPAREL	10	$8,472			10	$8,472
HOME FURN.	5	$1,795			5	$1,795
EAT DRINK	12	$12,902	14	$6,401	26	$19,303
SPECIALTY	[illegible]	$15,665	26	$1,190	67	$16,855
SERVICES	73	$24,634	65	$10,706	138	$35,340
WHOLESALE	20	$27,534	33	$95,128	53	$122,662
MISC.	37	$76,111	49	$15,958	86	$92,069
* TOTAL *	227	$232,352	239	$154,360	466	$386,712

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$29,778	14	$17,312	20	$47,090
BLDG. MTL.	6	$4,290	8	$10,570	14	$14,860
GEN. MDSE.			5	$3,590	5	$3,590
FOOD			11	$10,210	11	$10,210
MOTOR VEH.	18	$12,743	22	$8,068	40	$20,811
APPAREL	7	$4,893			7	$4,893
HOME FURN.			16	$2,967	16	$2,967
EAT DRINK	9	$5,858	27	$15,811	36	$21,669
SPECIALTY	22	$6,130	53	$6,071	75	$12,201
SERVICES	32	$6,443	101	$16,180	133	$22,623
WHOLESALE	13	$49,030	46	$93,145	59	$142,175
MISC.	28	$34,296	47	$13,393	75	$47,689
* TOTAL *	141	$153,461	350	$197,317	491	$350,778

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$67,377
BLDG. MTL.	17	$21,331
GEN. MDSE.	7	$4,521
FOOD	13	$16,470
MOTOR VEH.	35	$15,066
APPAREL	8	$4,418
HOME FURN.	8	$6,408
EAT DRINK	27	$17,187
SPECIALTY	65	$8,308
SERVICES	145	$17,515
WHOLESALE	47	$72,913
MISC.	67	$14,142
* TOTAL *	463	$265,656

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$40,553	19	$22,812	24	$63,365
BLDG. MTL.	12	$22,327	15	$18,267	27	$40,594
GEN. MDSE.	7	$24,770			7	$24,770
FOOD	11	$24,616	6	$4,317	17	$28,933
MOTOR VEH.	21	$20,988	27	$15,083	48	$36,071
APPAREL	10	$13,370			10	$13,370
HOME FURN.	8	$11,795	8	$1,547	16	$13,342
EAT DRINK	23	$24,189	22	$24,055	45	$48,244
SPECIALTY	67	$29,510	54	$9,480	121	$38,990
SERVICES	90	$36,531	93	$22,843	183	$59,374
WHOLESALE	22	$26,715	43	$94,936	65	$121,651
MISC.	47	$12,267	50	$10,615	97	$22,882
* TOTAL *	323	$287,631	337	$223,955	660	$511,586

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$55,821
BLDG. MTL.	20	$34,469
GEN. MDSE.	10	$7,812
FOOD	16	$12,053
MOTOR VEH.	28	$16,923
APPAREL	8	$10,340
HOME FURN.	13	$11,790
EAT DRINK	26	$18,599
SPECIALTY	50	$22,535
SERVICES	139	$43,804
WHOLESALE	65	$154,866
MISC.	65	$14,567
* TOTAL *	460	$403,579

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$64,428			18	$22,066
BLDG. MTL.	7	$16,564	6	$11,987	25	$71,050
GEN. MDSE.	9	$29,522				
FOOD	5	$20,124			12	$12,328
MOTOR VEH.	20	$17,966	11	$9,971	33	$24,078
APPAREL	13	$14,409	5	$4,168	5	$1,945
HOME FURN.	8	$10,968			16	$10,272
EAT DRINK	18	$21,921	7	$5,468	25	$13,680
SPECIALTY	44	$26,152	27	$7,963	64	$6,839
SERVICES	80	$34,316	43	$8,344	123	$22,068
WHOLESALE	18	$41,112	14	$25,864	61	$167,311
MISC.	33	$10,527	37	$54,134	74	$18,960
* TOTAL *	261	$308,009	150	$127,899	456	$370,597

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

HARDIN	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	24	$86,494
BLDG. MTL.	38	$99,601
GEN. MDSE.	9	$29,522
FOOD	17	$32,452
MOTOR VEH.	64	$52,015
APPAREL	23	$20,522
HOME FURN.	24	$21,240
EAT DRINK	50	$41,069
SPECIALTY	135	$40,954
SERVICES	246	$64,728
WHOLESALE	93	$234,287
MISC.	144	$83,621
* TOTAL *	867	$806,505

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES			16	$34,217	16	$34,217
BLDG. MTL.	6	$7,480	13	$29,722	19	$37,202
GEN. MDSE.	5	$12,604	7	$6,346	12	$18,950
FOOD			13	$12,844	13	$12,844
MOTOR VEH.	15	$11,959	41	$17,328	56	$29,287
APPAREL			6	$4,560	6	$4,560
HOME FURN.	5	$4,818	10	$12,722	15	$17,540
EAT DRINK	18	$21,619	33	$17,451	51	$39,070
SPECIALTY	20	$5,958	62	$5,884-	82	$11,842
SERVICES	42	$7,726	115	$24,664	157	$32,390
WHOLESALE	12	$37,501	43	$44,051	55	$81,552
MISC.	21	$45,179	59	$16,902	80	$62,081
* TOTAL *	144	$154,844	418	$226,691	562	$381,535

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

HENRY CLASS	MT PLEASANT* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$69,866	14	$18,676	19	$88,542
BLDG. MTL.	11	$26,710	12	$30,496	23	$57,206
GEN. MDSE.	9	$35,435			9	$35,435
FOOD	7	$23,861	8	$6,119	15	$29,980
MOTOR VEH.	24	$23,781	36	$18,916	60	$42,697
APPAREL	12	$14,204			12	$14,204
HOME FURN.	8	$8,750	12	$10,950	20	$19,700
EAT DRINK	17	$28,393	15	$7,210	32	$35,603
SPECIALTY	46	$23,177	43	$4,785	89	$27,962
SERVICES	72	$16,871	101	$19,681	173	$36,552
WHOLESALE	22	$54,522	46	$44,749	68	$99,271
MISC.	31	$18,259	76	$37,352	107	$55,611
* TOTAL *	264	$343,829	363	$198,934	627	$542,763

HOWARD CLASS	CRESCO* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$47,598	10	$5,808	15	$53,406
BLDG. MTL.	8	$33,411	9	$11,932	17	$45,343
GEN. MDSE.	6	$13,085			6	$13,085
FOOD			11	$2,813	11	$2,813
MOTOR VEH.	19	$13,632	10	$4,724	29	$18,356
APPAREL	7	$5,687			7	$5,687
HOME FURN.						
EAT DRINK	14	$6,465	22	$10,760	36	$17,225
SPECIALTY	22	$6,916	27	$6,084	49	$13,000
SERVICES	57	$13,311	62	$5,462	119	$18,773
WHOLESALE	20	$41,517	35	$37,815	55	$79,332
MISC.	30	$22,490	38	$8,154	68	$30,644
* TOTAL *	188	$204,112	224	$93,552	412	$297,664

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$49,865	14	$7,638	19	$57,503
BLDG. MTL.	10	$36,913	10	$5,426	20	$42,339
GEN. MDSE.						
FOOD	5	$19,514	9	$1,629	14	$21,143
MOTOR VEH.	17	$23,313	21	$10,566	38	$33,879
APPAREL	10	$12,435			10	$12,435
HOME FURN.	10	$8,603			10	$8,603
EAT DRINK	15	$15,261	18	$10,063	33	$25,324
SPECIALTY	32	$10,237	38	$1,914	70	$12,151
SERVICES	46	$22,258	64	$11,584	110	$33,842
WHOLESALE	23	$62,769	33	$17,993	56	$80,762
MISC.	36	$45,850	50	$11,227	86	$57,077
* TOTAL *	209	$307,018	257	$78,040	466	$385,058

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$35,234
BLDG. MTL.	13	$36,698
GEN. MDSE.	5	$8,189
FOOD	11	$11,112
MOTOR VEH.	31	$16,623
APPAREL	8	$5,586
HOME FURN.	12	$3,364
EAT DRINK	16	$12,616
SPECIALTY	44	$10,119
SERVICES	88	$18,489
WHOLESALE	48	$53,776
MISC.	61	$22,037
* TOTAL *	352	$233,843

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$55,940
BLDG. MTL.	18	$30,257
GEN. MDSE.	9	$10,563
FOOD	20	$28,787
MOTOR VEH.	58	$43,888
APPAREL	12	$6,967
HOME FURN.	15	$25,591
EAT DRINK	38	$126,104
SPECIALTY	91	$41,667
SERVICES	163	$77,847
WHOLESALE	59	$92,674
MISC.	75	$68,872
* TOTAL *	571	$609,157

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$44,107	22	$19,947	27	$64,054
BLDG. MTL.	9	$23,623	14	$36,967	23	$60,590
GEN. MDSE.	5	$12,755			5	$12,755
FOOD	6	$20,269	16	$7,191	22	$27,460
MOTOR VEH.	26	$29,726	25	$18,779	51	$48,505
APPAREL	15	$12,567			15	$12,567
HOME FURN.	11	$13,906	12	$2,206	23	$16,112
EAT DRINK	25	$20,601	43	$25,283	68	$45,884
SPECIALTY	44	$42,855	63	$12,299	107	$55,154
SERVICES	87	$17,670	149	$24,270	236	$41,940
WHOLESALE	17	$14,516	53	$81,584	70	$96,100
MISC.	34	$25,632	63	$14,803	97	$40,435
* TOTAL *	284	$278,227	460	$243,329	744	$521,556

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$96,255	22	$67,972	29	$164,227
BLDG. MTL.	13	$43,729	26	$35,974	39	$79,703
GEN. MDSE.	14	$73,141	6	$11,650	20	$84,791
FOOD	12	$60,417	13	$11,054	25	$71,471
MOTOR VEH.	40	$50,558	48	$25,896	88	$76,454
APPAREL	18	$16,697			18	$16,697
HOME FURN.	28	$38,840	17	$4,675	45	$43,515
EAT DRINK	35	$56,139	26	$19,651	61	$75,790
SPECIALTY	97	$42,061	93	$11,613	190	$53,674
SERVICES	153	$88,528	165	$30,918	318	$119,446
WHOLESALE	35	$45,956	74	$138,140	109	$184,096
MISC.	56	$34,256	96	$52,618	152	$86,874
* TOTAL *	508	$646,577	586	$410,161	1,094	$1,056,738

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$59,526	8	$1,921	13	$61,447
BLDG. MTL.	12	$32,138	6	$7,644	18	$39,782
GEN. MDSE.	7	$37,389			7	$37,389
FOOD	12	$29,515			12	$29,515
MOTOR VEH.	29	$34,155	17	$10,085	46	$44,240
APPAREL	14	$18,316			14	$18,316
HOME FURN.	15	$14,183	9	$999	24	$15,182
EAT DRINK	23	$26,064	5	$1,427	28	$27,491
SPECIALTY	72	$31,047	17	$2,782	89	$33,829
SERVICES	87	$26,106	67	$8,033	154	$34,139
WHOLESALE	28	$39,622	21	$16,534	49	$56,156
MISC.	52	$31,862	32	$3,172	84	$35,034
* TOTAL *	356	$379,923	182	$52,597	538	$432,520

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$249,516			11	$7,264
BLDG. MTL.	24	$64,510	5	$46,918	17	$45,752
GEN. MDSE.	11	$265,964				
FOOD	31	$120,956			13	$6,996
MOTOR VEH.	63	$86,861	21	$33,247	28	$17,795
APPAREL	44	$65,608				
HOME FURN.	59	$69,485	14	$20,694	19	$11,324
EAT DRINK	82	$203,545	26	$107,180	28	$62,111
SPECIALTY	246	$256,488	30	$18,602	84	$10,100
SERVICES	281	$188,581	61	$54,283	153	$49,945
WHOLESALE	60	$117,581	16	$34,769	57	$45,828
MISC.	116	$111,368	40	$81,794	105	$19,848
* TOTAL *	1,027	$1,800,463	213	$397,487	515	$276,963

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$256,780
BLDG. MTL.	46	$157,180
GEN. MDSE.	11	$265,964
FOOD	44	$127,952
MOTOR VEH.	112	$137,903
APPAREL	44	$65,608
HOME FURN.	92	$101,503
EAT DRINK	136	$372,836
SPECIALTY	360	$285,190
SERVICES	495	$292,809
WHOLESALE	133	$198,178
MISC.	261	$213,010
* TOTAL *	1,755	$2,474,913

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

JONES CLASS	ANAMOSA* NO. OF BUS.	 COMPUTED TAX	MONTICELLO NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$86,437			15	$7,223
BLDG. MTL.	6	$15,522	6	$11,324	15	$12,606
GEN. MDSE.			6	$13,232		
FOOD			8	$9,462	9	$1,884
MOTOR VEH.	19	$12,396	21	$22,633	27	$21,799
APPAREL	7	$3,125				
HOME FURN.			11	$6,201	8	$575
EAT DRINK	11	$11,206	6	$7,100	21	$12,360
SPECIALTY	25	$8,522	33	$15,726	44	$4,979
SERVICES	46	$13,057	54	$10,367	117	$11,779
WHOLESALE	15	$13,015	19	$53,999	49	$49,478
MISC.	28	$27,687	39	$60,377	74	$11,903
* TOTAL *	163	$190,967	203	$210,421	379	$134,586

JONES CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	21	$93,660
BLDG. MTL.	27	$39,452
GEN. MDSE.	6	$13,232
FOOD	17	$11,346
MOTOR VEH.	67	$56,828
APPAREL	7	$3,125
HOME FURN.	19	$6,776
EAT DRINK	38	$30,666
SPECIALTY	102	$29,227
SERVICES	217	$35,203
WHOLESALE	83	$116,492
MISC.	141	$99,967
* TOTAL *	745	$535,974

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$42,414
BLDG. MTL.	23	$30,498
GEN. MDSE.		
FOOD	16	$9,418
MOTOR VEH.	50	$27,054
APPAREL	8	$3,530
HOME FURN.	13	$11,300
EAT DRINK	41	$19,750
SPECIALTY	83	$16,114
SERVICES	170	$28,666
WHOLESALE	78	$80,003
MISC.	87	$28,657
* TOTAL *	589	$297,404

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$15,165	23	$15,165
BLDG. MTL.	8	$23,119	21	$26,812	29	$49,931
GEN. MDSE.	11	$62,062	8	$5,388	19	$67,450
FOOD	5	$21,933	17	$7,099	22	$29,032
MOTOR VEH.	21	$27,924	40	$19,506	61	$47,430
APPAREL	13	$14,876			13	$14,876
HOME FURN.	15	$17,774	8	$2,560	23	$20,334
EAT DRINK	20	$32,202	31	$17,348	51	$49,550
SPECIALTY	60	$32,514	69	$15,371	129	$47,885
SERVICES	85	$29,892	123	$25,044	208	$54,936
WHOLESALE	39	$246,360	82	$105,536	121	$351,896
MISC.	44	$63,347	90	$32,602	134	$95,949
* TOTAL *	321	$572,003	512	$272,431	833	$844,434

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$63,828	8	$83,954	16	$25,862
BLDG. MTL.	10	$27,539	11	$51,468	15	$13,950
GEN. MDSE.	6	$10,825	8	$76,805	5	$58,253
FOOD	11	$21,163	9	$38,325	10	$25,768
MOTOR VEH.	34	$28,714	33	$38,461	27	$16,854
APPAREL	12	$14,962	16	$23,537	5	$428
HOME FURN.	16	$16,847	18	$16,774	16	$16,064
EAT DRINK	31	$43,657	45	$56,502	30	$28,108
SPECIALTY	60	$24,386	65	$37,806	72	$15,740
SERVICES	103	$35,428	125	$56,446	127	$35,349
WHOLESALE	20	$20,128	29	$62,722	44	$122,804
MISC.	35	$13,004	67	$102,545	87	$48,255
* TOTAL *	343	$320,481	434	$645,345	454	$407,435

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$173,644
BLDG. MTL.	36	$92,957
GEN. MDSE.	19	$145,883
FOOD	30	$85,256
MOTOR VEH.	94	$84,029
APPAREL	33	$38,927
HOME FURN.	50	$49,685
EAT DRINK	106	$128,267
SPECIALTY	197	$77,932
SERVICES	355	$127,223
WHOLESALE	93	$205,654
MISC.	189	$163,804
* TOTAL *	1,231	$1,373,261

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$718,165	5	$119,432		
BLDG. MTL.	61	$384,472	13	$29,101		
GEN. MDSE.	28	$921,248				
FOOD	78	$266,655	12	$64,851		
MOTOR VEH.	177	$272,675	30	$57,820	6	$3,699
APPAREL	125	$184,146	6	$6,522		
HOME FURN.	126	$212,681	16	$24,288		
EAT DRINK	248	$507,195	30	$73,111	7	$7,409
SPECIALTY	553	$447,195	86	$49,369	18	$3,501
SERVICES	797	$712,297	115	$47,728	23	$6,129
WHOLESALE	246	$1,027,062	37	$55,574	6	$2,398
MISC.	297	$419,005	64	$33,770	27	$62,794
* TOTAL *	2,764	$6,072,796	414	$561,566	87	$85,930

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$28,992	59	$866,589
BLDG. MTL.	34	$70,175	108	$483,748
GEN. MDSE.	5	$4,092	33	$925,340
FOOD	15	$12,408	105	$343,914
MOTOR VEH.	55	$37,894	268	$372,088
APPAREL	9	$1,341	140	$192,009
HOME FURN.	19	$2,811	161	$239,780
EAT DRINK	46	$28,451	331	$616,166
SPECIALTY	133	$23,903	790	$523,968
SERVICES	228	$33,620	1,163	$799,774
WHOLESALE	84	$131,452	373	$1,216,486
MISC.	145	$44,155	533	$559,724
* TOTAL *	799	$419,294	4,064	$7,139,586

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$24,042
BLDG. MTL.	15	$13,975
GEN. MDSE.	7	$8,120
FOOD	9	$6,071
MOTOR VEH.	28	$29,727
APPAREL	6	$2,573
HOME FURN.	11	$6,941
EAT DRINK	29	$30,114
SPECIALTY	53	$10,601
SERVICES	96	$14,276
WHOLESALE	35	$69,698
MISC.	55	$11,667
* TOTAL *	359	$227,805

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$2,473	7	$2,473
BLDG. MTL.	7	$15,196			7	$15,196
GEN. MDSE.	7	$26,644			7	$26,644
FOOD						
MOTOR VEH.	22	$15,624	9	$6,943	31	$22,567
APPAREL	14	$13,677			14	$13,677
HOME FURN.	8	$7,060			8	$7,060
EAT DRINK	17	$15,948	8	$4,497	25	$20,445
SPECIALTY	45	$12,719	22	$4,234	67	$16,953
SERVICES	79	$18,401	40	$3,824	119	$22,225
WHOLESALE	12	$14,262	21	$34,888	33	$49,150
MISC.	29	$64,914	33	$7,118	62	$72,032
* TOTAL *	240	$204,445	140	$63,977	380	$268,422

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$19,257	14	$7,375	20	$26,632
BLDG. MTL.	5	$6,153	13	$15,961	18	$22,114
GEN. MDSE.						
FOOD			11	$4,297	11	$4,297
MOTOR VEH.	13	$4,743	27	$13,022	40	$17,765
APPAREL	5	$5,228			5	$5,228
HOME FURN.			9	$8,162	9	$8,162
EAT DRINK	9	$6,971	24	$14,113	33	$21,084
SPECIALTY	17	$4,953	43	$3,440	60	$8,393
SERVICES	38	$12,602	81	$10,390	119	$22,992
WHOLESALE	13	$28,374	52	$47,907	65	$76,281
MISC.	29	$22,890	54	$33,715	83	$56,605
* TOTAL *	135	$111,171	328	$158,382	463	$269,553

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$5,116	7	$5,116
BLDG. MTL.	7	$23,793	6	$12,095	13	$35,888
GEN. MDSE.	7	$13,655			7	$13,655
FOOD						
MOTOR VEH.	16	$21,806	12	$5,049	28	$26,855
APPAREL	7	$5,985			7	$5,985
HOME FURN.	9	$5,036			9	$5,036
EAT DRINK	10	$7,908	14	$8,452	24	$16,360
SPECIALTY	26	$12,663	39	$3,358	65	$16,021
SERVICES	57	$16,314	59	$9,104	116	$25,418
WHOLESALE	10	$33,349	28	$16,391	38	$49,740
MISC.	27	$44,011	45	$6,735	72	$50,746
* TOTAL *	176	$184,520	210	$66,300	386	$250,820

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$86,896	15	$8,572	24	$95,468
BLDG. MTL.	14	$44,447	12	$13,182	26	$57,629
GEN. MDSE.	11	$83,824			11	$83,824
FOOD	10	$43,460			10	$43,460
MOTOR VEH.	45	$38,899	17	$6,952	62	$45,851
APPAREL	17	$19,182	5	$1,584	22	$20,766
HOME FURN.	22	$32,465	8	$597	30	$33,062
EAT DRINK	39	$52,133	18	$6,091	57	$58,224
SPECIALTY	92	$43,013	50	$4,668	142	$47,681
SERVICES	141	$47,199	89	$12,781	230	$59,980
WHOLESALE	39	$87,928	36	$31,433	75	$119,361
MISC.	61	$42,348	70	$12,182	131	$54,530
* TOTAL *	500	$621,794	320	$98,042	820	$719,836

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					19	$18,618
BLDG. MTL.	10	$17,069	10	$39,888	11	$29,174
GEN. MDSE.	7	$35,207	5	$12,819	8	$7,999
FOOD	9	$23,610	6	$14,130	6	$2,084
MOTOR VEH.	26	$20,801	23	$18,986	26	$10,465
APPAREL	16	$14,794	13	$12,354		
HOME FURN.	14	$6,789	10	$13,544	11	$4,468
EAT DRINK	29	$34,046	16	$18,957	20	$17,481
SPECIALTY	35	$22,057	43	$22,349	46	$3,529
SERVICES	79	$38,986	69	$22,254	92	$8,240
WHOLESALE	19	$31,757	19	$44,687	41	$28,915
MISC.	30	$77,186	42	$53,496	43	$4,351
* TOTAL *	274	$322,302	256	$273,464	323	$135,324

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$18,618
BLDG. MTL.	31	$86,131
GEN. MDSE.	20	$56,025
FOOD	21	$39,824
MOTOR VEH.	75	$50,252
APPAREL	29	$27,148
HOME FURN.	35	$24,801
EAT DRINK	65	$70,484
SPECIALTY	124	$47,935
SERVICES	240	$69,480
WHOLESALE	79	$105,359
MISC.	115	$135,033
* TOTAL *	853	$731,090

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$197,976	18	$10,678	25	$208,654
BLDG. MTL.	27	$73,055	10	$12,137	37	$85,192
GEN. MDSE.	10	$145,187			10	$145,187
FOOD	24	$85,937	11	$5,775	35	$91,712
MOTOR VEH.	58	$60,667	25	$13,910	83	$74,577
APPAREL	38	$53,247			38	$53,247
HOME FURN.	52	$46,428	8	$1,244	60	$47,672
EAT DRINK	64	$110,175	21	$10,104	85	$120,279
SPECIALTY	138	$102,722	66	$7,688	204	$110,410
SERVICES	220	$105,911	112	$27,078	332	$132,989
WHOLESALE	59	$80,625	55	$46,088	114	$126,713
MISC.	81	$112,949	59	$13,097	140	$126,046
* TOTAL *	778	$1,174,879	385	$147,799	1,163	$1,322,678

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$5,251	13	$5,251
BLDG. MTL.	6	$8,106	8	$9,841	14	$17,947
GEN. MDSE.						
FOOD	7	$14,723	5	$2,935	12	$17,658
MOTOR VEH.	13	$9,683	17	$9,244	30	$18,927
APPAREL	6	$5,205			6	$5,205
HOME FURN.	6	$4,306			6	$4,306
EAT DRINK	12	$14,243	19	$8,329	31	$22,572
SPECIALTY	27	$7,209	38	$3,455	65	$10,664
SERVICES	49	$15,942	53	$9,089	102	$25,031
WHOLESALE	9	$12,517	30	$35,761	39	$48,278
MISC.	19	$58,177	38	$11,560	57	$69,737
* TOTAL *	154	$150,111	221	$95,465	375	$245,576

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$14,843	12	$31,591	17	$46,434
BLDG. MTL.	6	$19,619	13	$13,279	19	$32,898
GEN. MDSE.	5	$6,961	6	$2,297	11	$9,258
FOOD	5	$7,140	13	$5,971	18	$13,111
MOTOR VEH.	15	$17,725	23	$12,349	38	$30,074
APPAREL	6	$6,194			6	$6,194
HOME FURN.	6	$4,939	6	$2,466	12	$7,405
EAT DRINK	12	$9,049	22	$10,971	34	$20,020
SPECIALTY	25	$11,779	30	$3,754	55	$15,533
SERVICES	58	$10,578	64	$10,749	122	$21,327
WHOLESALE	18	$42,813	33	$44,681	51	$87,494
MISC.	15	$8,813	34	$19,145	49	$27,958
* TOTAL *	176	$160,453	256	$157,253	432	$317,706

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$29,563	15	$11,850	21	$41,413
BLDG. MTL.	6	$14,148	13	$12,411	19	$26,559
GEN. MDSE.	5	$7,710			5	$7,710
FOOD	5	$11,091	10	$6,715	15	$17,806
MOTOR VEH.	17	$15,622	23	$12,369	40	$27,991
APPAREL	7	$3,740	5	$2,536	12	$6,276
HOME FURN.	6	$2,237	11	$9,160	17	$11,397
EAT DRINK	9	$10,618	27	$14,907	36	$25,525
SPECIALTY	22	$11,655	36	$4,245	58	$15,900
SERVICES	45	$11,060	76	$12,418	121	$23,478
WHOLESALE	14	$46,593	51	$70,456	65	$117,049
MISC.	17	$3,268	40	$10,359	57	$13,627
* TOTAL *	159	$167,305	307	$167,426	466	$334,731

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$32,447			5	$32,447
BLDG. MTL.	6	$24,108	6	$1,187	12	$25,295
GEN. MDSE.	6	$9,398			6	$9,398
FOOD	5	$15,622			5	$15,622
MOTOR VEH.	13	$11,781	10	$3,060	23	$14,841
APPAREL	8	$6,173			8	$6,173
HOME FURN.	6	$7,025			6	$7,025
EAT DRINK	12	$6,729	6	$3,451	18	$10,180
SPECIALTY	33	$15,441	14	$2,703	47	$18,144
SERVICES	48	$12,138	36	$14,026	84	$26,164
WHOLESALE	14	$11,374	11	$7,516	25	$18,890
MISC.	21	$3,382	34	$4,963	55	$8,345
* TOTAL *	177	$155,618	117	$36,906	294	$192,524

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$53,750	6	$7,265	13	$61,015
BLDG. MTL.	12	$16,537	8	$6,647	20	$23,184
GEN. MDSE.	6	$42,588			6	$42,588
FOOD			6	$3,198	6	$3,198
MOTOR VEH.	26	$21,651	7	$4,546	33	$26,197
APPAREL	13	$9,430			13	$9,430
HOME FURN.	13	$13,557	6	$3,136	19	$16,693
EAT DRINK	16	$22,407	12	$5,582	28	$27,989
SPECIALTY	46	$28,145	34	$6,093	80	$34,238
SERVICES	74	$28,228	64	$10,621	138	$38,849
WHOLESALE	17	$52,282	30	$26,070	47	$78,352
MISC.	44	$32,078	45	$21,687	89	$53,765
* TOTAL *	274	$320,653	218	$94,845	492	$415,498

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$137,612	12	$136,738	18	$274,350
BLDG. MTL.	17	$83,498	16	$15,987	33	$99,485
GEN. MDSE.	9	$97,402	7	$7,973	16	$105,375
FOOD	15	$63,524	8	$8,318	23	$71,842
MOTOR VEH.	53	$60,025	28	$25,882	81	$85,907
APPAREL	30	$39,392	5	$2,091	35	$41,483
HOME FURN.	29	$36,629	10	$7,776	39	$44,405
EAT DRINK	66	$88,823	26	$12,711	92	$101,534
SPECIALTY	109	$99,635	75	$14,402	184	$114,037
SERVICES	178	$84,419	94	$23,381	272	$107,800
WHOLESALE	28	$38,961	55	$62,641	83	$101,602
MISC.	74	$50,356	79	$33,883	153	$84,239
* TOTAL *	614	$880,276	415	$351,783	1,029	$1,232,059

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$36,433	15	$31,120	22	$67,553
BLDG. MTL.	10	$35,335	19	$16,626	29	$51,961
GEN. MDSE.			7	$2,669	7	$2,669
FOOD	5	$12,505	13	$6,403	18	$18,908
MOTOR VEH.	24	$13,584	42	$16,496	66	$30,080
APPAREL	9	$13,461	10	$3,449	19	$16,910
HOME FURN.	10	$7,203	14	$6,137	24	$13,340
EAT DRINK	15	$12,555	33	$24,346	48	$36,901
SPECIALTY	29	$28,051	81	$17,330	110	$45,381
SERVICES	66	$13,179	134	$34,086	200	$47,265
WHOLESALE	27	$58,750	58	$71,463	85	$130,213
MISC.	31	$21,994	65	$15,605	96	$37,599
* TOTAL *	233	$253,050	491	$245,730	724	$498,780

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$1,263	8	$1,263
BLDG. MTL.	7	$10,221	8	$6,124	15	$16,345
GEN. MDSE.						
FOOD			5	$2,730	5	$2,730
MOTOR VEH.	12	$6,966	8	$3,513	20	$10,479
APPAREL	8	$7,551			8	$7,551
HOME FURN.						
EAT DRINK	10	$6,183	12	$8,418	22	$14,601
SPECIALTY	16	$10,746	27	$1,941	43	$12,687
SERVICES	35	$12,282	39	$4,571	74	$16,853
WHOLESALE	12	$21,791	28	$36,960	40	$58,751
MISC.	35	$59,324	40	$13,597	75	$72,921
* TOTAL *	135	$135,064	175	$79,117	310	$214,181

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$38,109			10	$5,198
BLDG. MTL.	9	$14,915	15	$30,489	7	$9,052
GEN. MDSE.	5	$14,623	6	$33,722		
FOOD	5	$12,830	8	$12,172		
MOTOR VEH.	18	$11,617	24	$16,312	14	$5,543
APPAREL	7	$8,785	16	$13,943		
HOME FURN.	10	$14,490	8	$9,582	7	$867
EAT DRINK	19	$16,868	12	$9,719	5	$1,228
SPECIALTY	31	$16,610	49	$27,726	13	$1,690
SERVICES	63	$18,882	80	$22,271	51	$6,560
WHOLESALE	23	$67,220	22	$29,434	21	$37,381
MISC.	20	$6,797	49	$71,005	39	$10,872
* TOTAL *	215	$241,746	289	$276,375	167	$78,391

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$43,307
BLDG. MTL.	31	$54,456
GEN. MDSE.	11	$48,345
FOOD	13	$25,002
MOTOR VEH.	56	$33,472
APPAREL	23	$22,728
HOME FURN.	25	$24,939
EAT DRINK	36	$27,815
SPECIALTY	93	$46,026
SERVICES	194	$47,713
WHOLESALE	66	$134,035
MISC.	108	$88,674
* TOTAL *	671	$596,512

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$11,230	11	$11,230
BLDG. MTL.	8	$17,130	12	$24,355	20	$41,485
GEN. MDSE.						
FOOD	5	$12,089	7	$4,113	12	$16,202
MOTOR VEH.	19	$33,373	17	$9,233	36	$42,606
APPAREL	6	$3,687			6	$3,687
HOME FURN.	7	$4,371	8	$5,785	15	$10,156
EAT DRINK	11	$8,614	22	$11,717	33	$20,331
SPECIALTY	17	$10,817	42	$5,970	59	$16,787
SERVICES	47	$13,753	76	$12,488	123	$26,241
WHOLESALE	21	$44,642	36	$49,567	57	$94,209
MISC.	25	$45,245	42	$8,194	67	$53,439
* TOTAL *	166	$193,721	273	$142,652	439	$336,373

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$63,525	11	$15,254	16	$78,779
BLDG. MTL.	7	$18,205	19	$51,191	26	$69,396
GEN. MDSE.	7	$40,288			7	$40,288
FOOD	5	$32,393	13	$5,694	18	$38,087
MOTOR VEH.	20	$21,449	45	$32,759	65	$54,208
APPAREL	13	$15,717	5	$3,955	18	$19,672
HOME FURN.	13	$7,609	9	$5,340	22	$12,949
EAT DRINK	27	$40,665	44	$23,245	71	$63,910
SPECIALTY	46	$36,796	68	$11,745	114	$48,541
SERVICES	81	$24,942	137	$21,845	218	$46,787
WHOLESALE	33	$52,917	53	$53,687	86	$106,604
MISC.	38	$6,768	60	$14,695	98	$21,463
* TOTAL *	295	$361,274	464	$239,410	759	$600,684

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$47,492
BLDG. MTL.	18	$44,286
GEN. MDSE.	8	$12,713
FOOD	14	$12,684
MOTOR VEH.	43	$20,338
APPAREL	11	$5,283
HOME FURN.	20	$11,604
EAT DRINK	31	$17,951
SPECIALTY	75	$18,518
SERVICES	128	$24,924
WHOLESALE	54	$57,733
MISC.	76	$32,229
* TOTAL *	499	$305,755

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$1,597,668				
BLDG. MTL.	145	$845,010	17	$66,406		
GEN. MDSE.	72	$1,408,516	12	$341,789		
FOOD	148	$598,453	17	$71,806	5	$43,624
MOTOR VEH.	422	$788,786	20	$30,087	11	$11,450
APPAREL	201	$369,196	51	$102,121		
HOME FURN.	262	$540,285	33	$33,278	7	$1,511
EAT DRINK	486	$939,274	45	$74,592	9	$16,029
SPECIALTY	1,096	$941,792	170	$139,656	- 28	$19,857
SERVICES	1,741	$1,638,309	127	$80,342	40	$25,990
WHOLESALE	564	$1,959,916	51	$113,259	10	$75,119
MISC.	636	$1,066,402	61	$98,661	13	$9,281
* TOTAL *	5,808	$12,693,607	604	$1,151,997	123	$202,861

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

POLK	ALTOONA		ANKENY		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					19	$15,124
BLDG. MTL.			9	$47,927	13	$35,336
GEN. MDSE.			5	$20,745	5	$15,775
FOOD	5	$31,004	10	$38,589	9	$15,531
MOTOR VEH.	8	$7,614	28	$30,415	32	$23,694
APPAREL	6	$2,368	14	$14,166		
HOME FURN.	14	$4,658	13	$5,194	12	$3,013
EAT DRINK	9	$42,972	19	$41,090	40	$71,061
SPECIALTY	29	$6,654	76	$49,839	79	$24,631
SERVICES	40	$148,997	96	$34,235	126	$40,137
WHOLESALE	12	$2,279	32	$46,762	38	$53,704
MISC.	26	$22,430	47	$90,148	196	$122,883
* TOTAL *	149	$268,976	349	$419,110	555	$393,873

POLK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	54	$1,612,792
BLDG. MTL.	184	$994,679
GEN. MDSE.	94	$1,786,825
FOOD	194	$799,007
MOTOR VEH.	521	$892,046
APPAREL	272	$487,851
HOME FURN.	341	$587,939
EAT DRINK	608	$1,185,018
SPECIALTY	1,478	$1,182,429
SERVICES	2,170	$1,968,010
WHOLESALE	707	$2,251,039
MISC.	965	$1,382,789
* TOTAL *	7,588	$15,130,424

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$258,335			32	$110,620
BLDG. MTL.	22	$101,441			37	$49,354
GEN. MDSE.	14	$206,392			6	$49,622
FOOD	29	$123,751			20	$25,175
MOTOR VEH.	98	$151,517	9	$5,085	74	$57,008
APPAREL	30	$46,266			11	$6,393
HOME FURN.	38	$27,123			16	$10,359
EAT DRINK	111	$196,770	7	$10,828	63	$72,354
SPECIALTY	191	$109,759			112	$31,144
SERVICES	334	$169,845	14	$10,209	225	$68,216
WHOLESALE	62	$61,232			76	$151,512
MISC.	91	$40,500	19	$22,883	95	$86,683
* TOTAL *	1,028	$1,492,931	49	$49,005	767	$718,440

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$368,955
BLDG. MTL.	59	$150,795
GEN. MDSE.	20	$256,014
FOOD	49	$148,926
MOTOR VEH.	181	$213,610
APPAREL	41	$52,659
HOME FURN.	54	$37,482
EAT DRINK	181	$279,952
SPECIALTY	303	$140,903
SERVICES	573	$248,270
WHOLESALE	138	$212,744
MISC.	205	$150,066
* TOTAL *	1,844	$2,260,376

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

POWESHIEK CLASS	GRINNELL NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$56,381	16	$45,922	23	$102,303
BLDG. MTL.	9	$18,554	9	$9,977	18	$28,531
GEN. MDSE.	8	$37,805	7	$8,711	15	$46,516
FOOD	8	$27,129	7	$10,783	15	$37,912
MOTOR VEH.	24	$22,783	36	$37,769	60	$60,552
APPAREL	15	$13,767			15	$13,767
HOME FURN.	8	$9,772	8	$4,541	16	$14,313
EAT DRINK	22	$25,969	24	$17,021	46	$42,990
SPECIALTY	46	$30,569	57	$7,284	103	$37,853
SERVICES	80	$23,858	110	$25,191	190	$49,049
WHOLESALE	31	$65,483	56	$45,936	87	$111,419
MISC.	32	$18,524	63	$9,042	95	$27,566
* TOTAL *	290	$350,594	393	$222,177	683	$572,771

RINGGOLD CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$31,056
BLDG. MTL.	10	$6,509
GEN. MDSE.	6	$10,769
FOOD	5	$5,125
MOTOR VEH.	24	$14,853
APPAREL		
HOME FURN.	6	$1,049
EAT DRINK	16	$10,537
SPECIALTY	30	$5,905
SERVICES	83	$11,426
WHOLESALE	29	$19,153
MISC.	28	$10,662
* TOTAL *	250	$127,044

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$31,188	19	$17,071	24	$48,259
BLDG. MTL.	6	$13,980	17	$42,726	23	$56,706
GEN. MDSE.			8	$6,870	8	$6,870
FOOD			14	$8,245	14	$8,245
MOTOR VEH.	16	$11,740	35	$20,030	51	$31,770
APPAREL	8	$7,339	8	$1,615	16	$8,954
HOME FURN.			7	$2,478	7	$2,478
EAT DRINK	9	$8,282	34	$25,803	43	$34,085
SPECIALTY	22	$7,139	56	$12,182	78	$19,321
SERVICES	34	$10,649	102	$22,016	136	$32,665
WHOLESALE	15	$29,208	60	$77,712	75	$106,920
MISC.	34	$21,210	62	$15,790	96	$37,000
* TOTAL *	149	$140,735	422	$252,538	571	$393,273

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$585,076	6	$94,665		
BLDG. MTL.	62	$192,491	6	$60,558		
GEN. MDSE.	31	$521,990	6	$176,207		
FOOD	73	$194,342	17	$54,689		
MOTOR VEH.	147	$242,660	46	$121,574		
APPAREL	85	$153,216	19	$17,222		
HOME FURN.	114	$247,100	17	$27,697		
EAT DRINK	207	$417,608	51	$105,422	5	$5,738
SPECIALTY	399	$443,060	95	$70,452	17	$2,294
SERVICES	646	$419,382	154	$150,904	16	$1,085
WHOLESALE	196	$578,820	50	$129,074		
MISC.	268	$514,605	56	$59,212	17	$14,982
* TOTAL *	2,247	$4,510,350	523	$1,067,676	55	$24,099

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$27,928	45	$707,669
BLDG. MTL.	16	$28,733	84	$281,782
GEN. MDSE.	7	$8,930	44	$707,127
FOOD	12	$12,482	102	$261,513
MOTOR VEH.	38	$59,505	231	$423,739
APPAREL			104	$170,438
HOME FURN.	11	$6,183	142	$280,980
EAT DRINK	43	$61,233	306	$590,001
SPECIALTY	95	$33,774	606	$549,580
SERVICES	148	$44,564	964	$615,935
WHOLESALE	67	$139,354	313	$847,248
MISC.	165	$85,632	506	$674,431
* TOTAL *	622	$508,318	3,447	$6,110,443

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$6,157	17	$6,157
BLDG. MTL.	14	$17,170	12	$12,331	26	$29,501
GEN. MDSE.	6	$5,036			6	$5,036
FOOD	5	$20,497	8	$1,560	13	$22,057
MOTOR VEH.	21	$31,242	28	$9,077	49	$40,319
APPAREL	11	$11,199	5	$17	16	$11,216
HOME FURN.	10	$10,775	11	$2,512	21	$13,287
EAT DRINK	23	$22,742	22	$11,665	45	$34,407
SPECIALTY	45	$39,586	38	$7,301	83	$46,887
SERVICES	70	$31,831	85	$10,765	155	$42,596
WHOLESALE	20	$52,898	47	$67,604	67	$120,502
MISC.	39	$58,442	52	$9,978	91	$68,420
* TOTAL *	264	$301,418	325	$138,967	589	$440,385

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$5,194	8	$18,909	11	$53,556
GEN. MDSE.					5	$5,187
FOOD	5	$3,614				
MOTOR VEH.	8	$4,556	10	$19,911	14	$18,290
APPAREL	6	$5,936	7	$7,805	7	$7,525
HOME FURN.			16	$16,617	13	$9,205
EAT DRINK	9	$7,660			12	$11,739
SPECIALTY	14	$5,208	27	$10,780	28	$15,130
SERVICES	38	$8,020	35	$5,289	53	$10,262
WHOLESALE	17	$23,196	14	$57,544	20	$43,136
MISC.	24	$24,481	32	$49,153	34	$29,565
* TOTAL *	127	$87,867	149	$186,008	197	$203,595

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$47,142	21	$47,142
BLDG. MTL.	20	$20,818	45	$98,477
GEN. MDSE.	5	$5,181	10	$10,368
FOOD	15	$6,456	20	$10,070
MOTOR VEH.	36	$31,320	68	$74,077
APPAREL	9	$4,691	29	$25,957
HOME FURN.	21	$14,036	50	$39,858
EAT DRINK	28	$20,752	49	$40,151
SPECIALTY	91	$10,540	160	$41,658
SERVICES	168	$30,143	294	$53,714
WHOLESALE	94	$118,670	145	$242,548
MISC.	107	$58,896	197	$162,095
* TOTAL *	615	$368,645	1,088	$846,115

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

STORY	AMES		NEVADA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$189,501			20	$26,325
BLDG. MTL.	19	$82,977	5	$8,315	30	$32,300
GEN. MDSE.	21	$256,426			10	$12,368
FOOD	20	$83,858	5	$10,866	13	$15,158
MOTOR VEH.	55	$82,423	15	$13,401	39	$22,522
APPAREL	47	$86,250			6	$3,848
HOME FURN.	46	$76,992	6	$4,873	23	$7,016
EAT DRINK	88	$187,943	9	$8,237	32	$24,261
SPECIALTY	196	$147,500	36	$9,614	93	$35,674
SERVICES	231	$237,943	57	$18,058	167	$24,390
WHOLESALE	73	$63,975	17	$49,978	66	$55,764
MISC.	84	$53,074	31	$70,689	116	$18,885
* TOTAL *	888	$1,548,862	181	$194,031	615	$278,511

STORY	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$215,826
BLDG. MTL.	54	$123,592
GEN. MDSE.	31	$268,794
FOOD	38	$109,882
MOTOR VEH.	109	$118,346
APPAREL	53	$90,098
HOME FURN.	75	$88,881
EAT DRINK	129	$220,441
SPECIALTY	325	$192,788
SERVICES	455	$280,391
WHOLESALE	156	$169,717
MISC.	231	$142,648
* TOTAL *	1,684	$2,021,404

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$63,756	16	$63,756
BLDG. MTL.			25	$31,758	25	$31,758
GEN. MDSE.			8	$22,747	8	$22,747
FOOD			16	$23,366	16	$23,366
MOTOR VEH.	9	$6,753	50	$29,307	59	$36,060
APPAREL	5	$3,057	11	$6,979	16	$10,036
HOME FURN.	6	$7,728	16	$11,149	22	$18,877
EAT DRINK	11	$8,708	35	$27,147	46	$35,855
SPECIALTY	12	$5,340	68	$15,669	80	$21,009
SERVICES	35	$10,123	154	$25,950	189	$36,073
WHOLESALE	14	$113,342	65	$83,225	79	$196,567
MISC.	33	$47,615	74	$15,957	107	$63,572
* TOTAL *	125	$202,666	538	$357,010	663	$559,676

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$14,944
BLDG. MTL.	18	$17,018
GEN. MDSE.	7	$6,462
FOOD	13	$7,623
MOTOR VEH.	26	$13,723
APPAREL	6	$4,572
HOME FURN.	10	$1,730
EAT DRINK	27	$13,319
SPECIALTY	51	$8,710
SERVICES	112	$13,144
WHOLESALE	43	$29,525
MISC.	39	$6,488
* TOTAL *	373	$137,258

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$52,161	8	$5,230	13	$57,391
BLDG. MTL.	13	$20,758	6	$2,780	19	$23,538
GEN. MDSE.	7	$45,467			7	$45,467
FOOD	5	$34,268			5	$34,268
MOTOR VEH.	30	$24,166	12	$7,722	42	$31,888
APPAREL	12	$11,427			12	$11,427
HOME FURN.	15	$12,326	5	$592	20	$12,918
EAT DRINK	24	$34,416	9	$4,409	33	$38,825
SPECIALTY	49	$39,244	25	$1,441	74	$40,685
SERVICES	92	$30,500	40	$6,175	132	$36,675
WHOLESALE	23	$45,449	21	$8,416	44	$53,865
MISC.	37	$21,430	27	$6,040	64	$27,470
* TOTAL *	312	$371,612	153	$42,805	465	$414,417

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$8,871
BLDG. MTL.	14	$26,384
GEN. MDSE.	7	$2,838
FOOD	12	$9,009
MOTOR VEH.	26	$9,227
APPAREL		
HOME FURN.	7	$4,938
EAT DRINK	21	$13,177
SPECIALTY	53	$6,067
SERVICES	107	$15,496
WHOLESALE	48	$24,820
MISC.	57	$21,504
* TOTAL *	370	$142,331

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$159,941	12	$8,940	19	$168,881
BLDG. MTL.	19	$62,783	14	$10,665	33	$73,448
GEN. MDSE.	14	$128,527			14	$128,527
FOOD	19	$87,369	7	$3,134	26	$90,503
MOTOR VEH.	67	$88,420	26	$20,743	93	$109,163
APPAREL	25	$25,346			25	$25,346
HOME FURN.	39	$75,979	9	$329	48	$76,308
EAT DRINK	65	$91,188	11	$5,559	76	$96,747
SPECIALTY	158	$96,907	53	$7,682	211	$104,589
SERVICES	248	$87,713	93	$13,055	341	$100,768
WHOLESALE	44	$102,528	31	$24,386	75	$126,914
MISC.	70	$82,045	57	$14,594	127	$96,639
* TOTAL *	775	$1,088,746	313	$109,087	1,088	$1,197,833

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$21,997	19	$21,997
BLDG. MTL.	7	$31,585	14	$23,308	21	$54,893
GEN. MDSE.	5	$27,209			5	$27,209
FOOD	8	$32,568	11	$10,140	19	$42,708
MOTOR VEH.	28	$36,217	37	$19,260	65	$55,477
APPAREL	9	$8,493			9	$8,493
HOME FURN.	12	$10,112	12	$3,759	24	$13,871
EAT DRINK	17	$23,265	24	$10,059	41	$33,324
SPECIALTY	56	$20,363	72	$6,223	128	$26,586
SERVICES	100	$25,080	133	$25,515	233	$50,595
WHOLESALE	24	$37,192	45	$36,856	69	$74,048
MISC.	30	$61,953	65	$25,838	95	$87,791
* TOTAL *	296	$314,037	432	$182,955	728	$496,992

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$19,019	19	$19,019
BLDG. MTL.	15	$28,672	18	$28,769	33	$57,441
GEN. MDSE.	6	$37,146	7	$7,875	13	$45,021
FOOD	8	$25,282	9	$5,809	17	$31,091
MOTOR VEH.	19	$13,250	32	$24,978	51	$38,228
APPAREL	11	$23,091			11	$23,091
HOME FURN.	14	$14,512	15	$5,263	29	$19,775
EAT DRINK	23	$30,416	21	$11,650	44	$42,066
SPECIALTY	54	$24,103	59	$15,286	113	$39,389
SERVICES	80	$31,192	141	$30,614	221	$61,806
WHOLESALE	33	$91,756	54	$73,761	87	$165,517
MISC.	44	$72,122	71	$18,298	115	$90,420
* TOTAL *	307	$391,542	446	$241,322	753	$632,864

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$20,438
BLDG. MTL.	18	$21,829
GEN. MDSE.	5	$3,873
FOOD	14	$9,553
MOTOR VEH.	30	$18,047
APPAREL	6	$3,820
HOME FURN.	7	$4,239
EAT DRINK	18	$12,339
SPECIALTY	63	$8,238
SERVICES	106	$13,240
WHOLESALE	51	$30,736
MISC.	40	$7,653
* TOTAL *	373	$154,005

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$208,721	34	$29,745	41	$238,466
BLDG. MTL.	24	$77,510	22	$33,676	46	$111,186
GEN. MDSE.	11	$247,951	5	$5,462	16	$253,413
FOOD	17	$69,365	25	$7,783	42	$77,148
MOTOR VEH.	61	$74,347	31	$24,842	92	$99,189
APPAREL	48	$75,978	5	$2,943	53	$78,921
HOME FURN.	45	$67,875	17	$4,572	62	$72,447
EAT DRINK	87	$133,630	36	$38,108	123	$171,738
SPECIALTY	143	$107,601	57	$14,837	200	$122,438
SERVICES	268	$130,222	136	$24,143	404	$154,365
WHOLESALE	71	$152,995	57	$131,823	128	$284,818
MISC.	98	$86,977	92	$87,302	190	$174,279
* TOTAL *	880	$1,433,172	517	$405,236	1,397	$1,838,408

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$18,815	11	$18,815
BLDG. MTL.	7	$8,567	13	$15,986	20	$24,553
GEN. MDSE.			5	$4,403	5	$4,403
FOOD	6	$9,824	9	$6,632	15	$16,456
MOTOR VEH.	16	$14,345	28	$22,925	44	$37,270
APPAREL			9	$2,717	9	$2,717
HOME FURN.	7	$5,825	11	$6,517	18	$12,342
EAT DRINK	8	$7,360	23	$11,901	31	$19,261
SPECIALTY	28	$16,089	54	$9,712	82	$25,801
SERVICES	41	$7,288	99	$31,349	140	$38,637
WHOLESALE	9	$14,079	35	$66,983	44	$81,062
MISC.	21	$34,858	54	$25,090	75	$59,948
* TOTAL *	143	$118,235	351	$223,030	494	$341,265

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$15,686	21	$15,686
BLDG. MTL.	11	$28,686	13	$15,743	24	$44,429
GEN. MDSE.	6	$33,950			6	$33,950
FOOD	8	$21,800	14	$7,332	22	$29,132
MOTOR VEH.	27	$21,989	26	$9,540	53	$31,529
APPAREL	11	$19,698			11	$19,698
HOME FURN.	19	$10,789	10	$5,715	29	$16,504
EAT DRINK	30	$27,909	31	$15,525	61	$43,434
SPECIALTY	52	$42,887	44	$8,401	96	$51,288
SERVICES	75	$34,802	98	$15,537	173	$50,339
WHOLESALE	21	$43,306	42	$90,744	63	$134,050
MISC.	36	$61,651	70	$17,760	106	$79,411
* TOTAL *	296	$347,467	369	$201,983	665	$549,450

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$427,207	26	$67,854	40	$495,061
BLDG. MTL.	54	$215,014	22	$17,212	76	$232,226
GEN. MDSE.	24	$449,326	8	$4,445	32	$453,771
FOOD	67	$204,743	19	$9,190	86	$213,933
MOTOR VEH.	145	$211,850	46	$28,087	191	$239,937
APPAREL	92	$213,632			92	$213,632
HOME FURN.	83	$130,716	11	$5,097	94	$135,813
EAT DRINK	180	$287,260	50	$28,132	230	$315,392
SPECIALTY	356	$283,258	66	$10,289	422	$293,547
SERVICES	559	$360,570	163	$22,495	722	$383,065
WHOLESALE	212	$528,843	62	$44,212	274	$573,055
MISC.	195	$311,329	124	$34,537	319	$345,866
* TOTAL *	1,981	$3,623,748	597	$271,550	2,578	$3,895,298

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$26,287
BLDG. MTL.	14	$20,702
GEN. MDSE.	5	$3,811
FOOD	10	$9,307
MOTOR VEH.	24	$9,607
APPAREL		
HOME FURN.	9	$4,632
EAT DRINK	21	$11,615
SPECIALTY	47	$8,700
SERVICES	73	$12,454
WHOLESALE	41	$62,056
MISC.	47	$20,015
* TOTAL *	306	$189,186

WRIGHT CLASS	CLARION* NO. OF BUS.	COMPUTED TAX	EAGLE GROVE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					14	$23,223
BLDG. MTL.	10	$12,861	8	$10,835	10	$39,931
GEN. MDSE.					5	$4,635
FOOD					7	$10,952
MOTOR VEH.	17	$8,409	15	$16,498	25	$13,039
APPAREL	5	$3,430	6	$6,137		
HOME FURN.	5	$3,231	7	$4,597	10	$3,048
EAT DRINK	13	$10,894	16	$9,864	21	$18,720
SPECIALTY	21	$6,012	19	$5,540	41	$14,492
SERVICES	46	$24,353	46	$37,010	97	$16,006
WHOLESALE	18	$41,819	8	$22,066	48	$54,891
MISC.	27	$42,722	29	$39,302	51	$37,026
* TOTAL *	162	$153,731	154	$151,849	329	$235,963

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1980

WRIGHT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$23,223
BLDG. MTL.	28	$63,627
GEN. MDSE.	5	$4,635
FOOD	7	$10,952
MOTOR VEH.	57	$37,946
APPAREL	11	$9,567
HOME FURN.	22	$10,876
EAT DRINK	50	$39,478
SPECIALTY	81	$26,044
SERVICES	189	$77,369
WHOLESALE	74	$118,776
MISC.	107	$119,050
* TOTAL *	645	$541,543
LATE FILERS	7,474	$1,465,529
* GRAND TOTAL *	93,274	$98,022,175

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	68	$7,691,223	$230,738	.24%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	567	$93,540,055	$2,806,203	2.86%
ELECTRIC AND GAS UTILITIES	558	$279,310,485	$8,379,002	8.55%
WATER AND SANITATION UTILITIES	631	$23,933,528	$717,843	.73%
TRANSPORTATION COMPANIES	449	$9,753,146	$292,599	.30%
* GROUP TOTALS *	2,205	$406,537,214	$12,195,647	12.44%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,191	$163,559,888	$4,906,410	5.01%
PAINT AND GLASS STORES	283	$14,440,643	$433,085	.44%
HARDWARE STORES	905	$49,883,433	$1,496,188	1.53%
GARDEN SUPPLY STORES	485	$9,566,781	$287,484	.29%
MOBILE HOME DEALERS	67	$365,233	$10,957	.01%
* GROUP TOTALS *	2,931	$237,835,978	$7,134,124	7.28%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	359	$196,202,768	$5,886,040	6.00%
VARIETY STORES	391	$83,475,065	$2,504,168	2.55%
MISCELLANEOUS GENERAL MERCHANDISE STORES	548	$40,295,977	$1,208,824	1.23%
* GROUP TOTALS *	1,298	$319,973,810	$9,599,032	9.79%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,730	$162,623,668	$4,878,674	4.98%
MEAT AND FISH MARKETS	61	$89,814	$2,695	.00%
FRUIT AND VEGETABLE MARKETS	28	$153,815	$4,614	.00%
CONFECTIONERY STORES	87	$1,426,458	$42,648	.04%
DAIRY PRODUCT STORES	93	$1,743,764	$52,245	.05%
BAKERIES	128	$1,375,226	$41,260	.04%
MISCELLANEOUS FOOD STORES	184	$1,003,937	$30,104	.03%
* GROUP TOTALS *	2,311	$168,416,682	$5,052,240	5.15%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	1,055	$48,951,023	$1,468,492	1.50%
AUTOMOTIVE PARTS	1,178	$53,793,225	$1,613,669	1.65%
GAS STATIONS	3,707	$105,202,781	$3,155,720	3.22%
RECREATIONAL VEHICLES	634	$13,472,561	$404,145	.41%
* GROUP TOTALS *	6,574	$221,419,590	$6,642,026	6.78%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	288	$16,811,311	$504,342	.51%
WOMEN'S APPAREL STORES	809	$35,907,152	$1,068,578	1.09%
FAMILY AND CHILDREN'S APPAREL STORES	442	$20,095,842	$602,504	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	518	$22,046,775	$661,306	.67%
OTHER APPAREL STORES	270	$5,342,031	$160,230	.16%
* GROUP TOTALS *	2,327	$100,203,111	$2,996,960	3.06%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	753	$47,027,797	$1,410,513	1.44%
HOME FURNISHING STORES	663	$16,585,020	$497,244	.51%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,727	$52,011,458	$1,560,009	1.59%
* GROUP TOTALS *	3,143	$115,624,275	$3,467,766	3.54%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	4,238	$223,100,094	$6,688,777	6.82%
DRINKING PLACES	2,283	$52,888,059	$1,585,494	1.62%
* GROUP TOTALS *	6,521	$275,988,153	$8,274,271	8.44%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	712	$43,212,583	$1,296,080	1.32%
LIQUOR STORES	215	$20,060,428	$601,811	.61%
USED MERCHANDISE STORES	1,724	$9,607,452	$288,192	.29%
SPORTING GOODS STORES	1,355	$19,585,511	$587,434	.60%
BOOKS AND STATIONERY STORES	460	$11,864,893	$355,888	.36%
JEWELRY STORES	675	$22,000,963	$659,942	.67%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,414	$4,753,454	$142,576	.15%
GIFT AND NOVELTY SHOPS	741	$9,782,004	$293,385	.30%
MAIL ORDER STORES	235	$7,977,625	$239,337	.24%
VENDING MACHINES	320	$10,119,473	$303,499	.31%
DIRECT SELLING	1,685	$11,330,274	$339,912	.35%
FUEL AND ICE DEALERS	488	$14,252,544	$427,551	.44%
FLORISTS	650	$7,888,512	$236,637	.24%
OTHER SPECIALTY SHOPS	3,406	$40,433,557	$1,212,650	1.24%
* GROUP TOTALS *	14,080	$232,869,273	$6,984,894	7.13%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	929	$9,965,705	$298,970	.31%
HOTELS AND OTHER LODGING PLACES	880	$52,712,029	$1,581,227	1.61%
LAUNDRY AND CLEANING	1,064	$15,828,900	$474,662	.48%
PHOTOGRAPHIC STUDIOS	643	$5,494,516	$164,801	.17%
BEAUTY SHOPS	4,161	$18,820,180	$564,547	.58%
BARBER SHOPS	1,154	$4,824,737	$144,674	.15%
SHOE REPAIR SHOPS	173	$1,124,427	$33,732	.03%
FUNERAL HOMES	457	$7,797,505	$233,911	.24%
OTHER PERSONAL SERVICES	411	$2,426,050	$72,773	.07%
BUILDING MAINTENANCE	140	$1,510,743	$45,324	.05%
EMPLOYMENT AGENCIES	75	$1,435,636	$43,070	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,372	$33,620,696	$1,008,564	1.03%
AUTOMOBILE RENTAL AND STORAGE	135	$3,505,539	$105,148	.11%
AUTOMOBILE REPAIR AND SERVICES	3,956	$51,838,456	$1,554,882	1.59%
ELECTRICAL REPAIR	1,164	$14,864,840	$445,839	.45%
WATCH, JEWELRY REPAIR	60	$220,273	$6,610	.01%
FURNITURE REPAIR	875	$2,107,637	$63,220	.06%
MISCELLANEOUS REPAIR	2,915	$33,743,455	$1,012,246	1.03%
MOTION PICTURE THEATRES	239	$11,264,806	$337,941	.34%
AMUSEMENT PARKS AND SERVICES	1,948	$36,642,742	$1,098,619	1.12%
EDUCATION INSTITUTIONS	386	$6,333,662	$190,009	.19%
OTHER SERVICES	1,101	$21,090,162	$632,614	.65%
* GROUP TOTALS *	24,238	$337,172,698	$10,113,383	10.32%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	353	$13,117,484	$393,525	.40%
FURNITURE AND HOME FURNISHINGS	34	$1,346,481	$40,396	.04%
CONSTRUCTION MATERIALS	1,666	$127,031,094	$3,810,095	3.89%
FARM AND CONSTRUCTION MACHINERY	2,997	$299,924,559	$8,997,362	9.18%
MISCELLANEOUS DURABLE GOODS	362	$13,584,914	$407,546	.42%
APPAREL, PIECE GOODS	61	$3,863,095	$115,894	.12%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	331	$9,870,707	$296,103	.30%
MISCELLANEOUS NONDURABLE GOODS	2,868	$79,070,060	$2,371,927	2.42%
* GROUP TOTALS *	8,672	$547,808,394	$16,432,848	16.76%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	660	$6,930,241	$207,913	.21%
MINING	120	$10,605,109	$318,152	.32%
GENERAL CONTRACTORS	1,406	$24,692,403	$740,791	.76%
PLUMBING AND HEATING CONTRACTORS	1,595	$33,486,544	$1,004,470	1.02%
PAINTING CONTRACTORS	831	$5,807,813	$174,236	.18%
ELECTRICAL CONTRACTORS	1,223	$20,227,902	$606,833	.62%
CARPENTRY CONTRACTORS	1,039	$7,339,491	$220,197	.22%
OTHER SPECIAL TRADE CONTRACTORS	1,221	$24,100,768	$722,965	.74%
FOOD MANUFACTURERS	121	$2,476,306	$74,290	.08%
APPAREL AND TEXTILE MANUFACTURERS	40	$1,479,611	$44,389	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	154	$5,846,545	$175,378	.18%
PUBLISHERS OF BOOKS AND NEWSPAPERS	250	$2,434,525	$73,010	.07%
COMMERCIAL PRINTERS	562	$17,563,137	$526,864	.54%
NONMETALLIC PRODUCT MANUFACTURERS	228	$20,615,464	$618,470	.63%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	660	$51,585,299	$1,547,558	1.58%
MISCELLANEOUS MANUFACTURERS	159	$2,877,558	$86,328	.09%
TEMPORARY RETAILERS	1,163	$9,672,850	$290,873	.30%
* GROUP TOTALS *	11,432	$247,741,566	$7,432,717	7.58%
* LATE FILERS *	7,474	$48,858,784	$1,465,529	1.50%
** GRAND TOTAL **	93,274	$3,268,140,751	$98,022,175	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING SEPTEMBER 30, 1980

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	544	$ 45,106.68	Johnson	3,615	$ 329,191.29
Adams	315	28,092.98	Jones	1,098	94,462.92
Allamakee	765	61,377.61	Keokuk	748	68,990.99
Appanoose	824	57,283.36	Kossuth	1,143	98,818.34
Audubon	411	40,879.10	Lee	2,391	209,331.30
Benton	1,360	114,097.75	Linn	9,274	732,585.15
Black Hawk	7,865	598,367.56	Louisa	767	60,074.28
Boone	1,469	111,319.04	Lucas	635	40,174.98
Bremer	1,371	107,536.85	Lyon	543	45,208.75
Buchanan	1,287	103,980.26	Madison	899	66,420.15
Buena Vista	1,167	111,617.03	Mahaska	1,242	97,007.72
Butler	901	67,962.82	Marion	1,894	123,898.31
Calhoun	734	61,181.23	Marshall	2,422	180,572.11
Carroll	1,050	102,541.57	Mills	732	61,575.23
Cass	1,212	102,747.97	Mitchell	584	51,005.73
Cedar	1,064	90,207.84	Monona	622	49,563.28
Cerro Gordo	2,633	215,247.42	Monroe	551	34,731.13
Cherokee	831	62,121.98	Montgomery	737	67,308.35
Chickasaw	849	63,147.20	Muscatine	2,615	192,697.57
Clarke	561	45,419.79	O'Brien	823	80,438.96
Clay	1,019	87,571.68	Osceola	355	30,350.60
Clayton	1,042	80,506.55	Page	933	66,808.05
Clinton	3,087	264,160.96	Palo Alto	624	54,509.06
Crawford	1,011	75,048.22	Plymouth	1,195	104,598.28
Dallas	1,850	136,663.39	Pocahontas	586	57,114.92
Davis	492	36,885.63	Polk	18,432	1,503,920.33
Decatur	545	40,717.31	Pottawattamie	5,131	395,173.40
Delaware	992	86,385.54	Poweshiek	1,058	84,790.92
Des Moines	2,671	187,705.72	Ringgold	355	29,131.14
Dickinson	838	64,400.40	Sac	746	64,609.37
Dubuque	4,201	353,670.79	Scott	8,550	769,311.16
Emmet	739	68,265.83	Shelby	820	79,553.47
Fayette	1,318	101,310.31	Sioux	1,399	143,136.09
Floyd	1,020	76,301.73	Story	3,458	299,714.60
Franklin	702	59,854.37	Tama	1,068	87,901.12
Fremont	499	47,313.03	Taylor	433	35,747.66
Greene	742	62,620.21	Union	786	50,622.53
Grundy	804	71,529.41	Van Buren	513	36,527.95
Guthrie	720	50,641.65	Wapello	2,784	175,554.49
Hamilton	1,014	79,706.02	Warren	2,071	141,362.69
Hancock	654	50,290.25	Washington	1,110	87,562.01
Hardin	1,294	105,250.00	Wayne	423	36,209.76
Harrison	937	79,055.41	Webster	2,524	191,466.68
Henry	1,051	81,198.06	Winnebago	672	59,685.92
Howard	565	53,979.72	Winneshiek	1,040	81,792.81
Humboldt	720	59,970.04	Woodbury	5,119	410,593.97
Ida	418	34,910.22	Worth	440	36,388.11
Iowa	834	77,354.73	Wright	895	77,493.71
Jackson	1,224	87,480.94	Motor Vehicle	9	3,832.04
Jasper	2,247	166,044.64			
Jefferson	1,000	74,218.13	GRAND TOTAL	160,327	$12,970,766.31

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	17	$581,414	$17,441	.15%
ELECTRIC AND GAS UTILITIES	22	$19,323,910	$579,718	4.98%
WATER AND SANITATION UTILITIES	2	$327,704	$9,832	.08%
TRANSPORTATION COMPANIES	49	$17,468,327	$524,050	4.51%
* GROUP TOTALS *	90	$37,701,355	$1,131,041	9.72%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	121	$6,036,385	$181,092	1.56%
PAINT AND GLASS STORES	10	$144,908	$4,348	.04%
HARDWARE STORES	23	$742,239	$22,266	.19%
GARDEN SUPPLY STORES	13	$142,976	$4,289	.04%
MOBILE HOME DEALERS	5	$0	$0	.00%
* GROUP TOTALS *	172	$7,066,508	$211,995	1.82%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	7	$6,617,623	$198,531	1.71%
VARIETY STORES	6	$741,369	$22,242	.19%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$63,896	$1,918	.02%
* GROUP TOTALS *	20	$7,422,888	$222,691	1.91%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$226,495	$6,796	.06%
MEAT AND FISH MARKETS	2	$0	$0	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$29,929	$898	.01%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	8	$166,344	$4,990	.04%
* GROUP TOTALS *	19	$422,768	$12,684	.11%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	12	$246,937	$7,410	.06%
AUTOMOTIVE PARTS	57	$1,647,662	$49,427	.42%
GAS STATIONS	42	$1,416,091	$42,484	.37%
RECREATIONAL VEHICLES	13	$164,637	$4,939	.04%
* GROUP TOTALS *	124	$3,475,327	$104,260	.90%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	4	$3,050	$92	.00%
WOMEN'S APPAREL STORES	10	$102,123	$3,063	.03%
FAMILY AND CHILDREN'S APPAREL STORES	4	$244,125	$7,323	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	15	$701,349	$21,041	.18%
OTHER APPAREL STORES	10	$21,417	$644	.01%
* GROUP TOTALS *	43	$1,072,064	$32,163	.28%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	65	$1,029,851	$30,892	.27%
HOME FURNISHING STORES	54	$3,850,652	$115,518	.99%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	93	$3,858,868	$115,765	1.00%
* GROUP TOTALS *	212	$8,739,371	$262,175	2.25%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	16	$370,753	$11,121	.10%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	16	$370,753	$11,121	.10%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	1	$62,079	$1,862	.02%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	11	$166,562	$4,997	.04%
SPORTING GOODS STORES	8	$19,955	$599	.01%
BOOKS AND STATIONERY STORES	28	$481,025	$14,432	.12%
JEWELRY STORES	13	$557,922	$16,738	.14%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	8	$241,532	$7,246	.06%
GIFT AND NOVELTY SHOPS	5	$380,289	$11,408	.10%
MAIL ORDER STORES	20	$5,266,256	$157,988	1.36%
VENDING MACHINES	26	$826,468	$24,794	.21%
DIRECT SELLING	118	$4,352,594	$130,573	1.12%
FUEL AND ICE DEALERS	24	$378,518	$11,356	.10%
FLORISTS	3	$5,896	$177	.00%
OTHER SPECIALTY SHOPS	126	$10,307,428	$309,218	2.66%
* GROUP TOTALS *	391	$23,046,524	$691,388	5.94%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	52	$1,092,421	$32,772	.28%
HOTELS AND OTHER LODGING PLACES	4	$30,105	$902	.01%
LAUNDRY AND CLEANING	36	$1,101,410	$33,039	.28%
PHOTOGRAPHIC STUDIOS	12	$177,351	$5,320	.05%
BEAUTY SHOPS	2	$8,889	$267	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	16	$1,141,140	$34,235	.29%
BUILDING MAINTENANCE	18	$1,289,277	$38,678	.33%
EMPLOYMENT AGENCIES	3	$23,298	$699	.01%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	519	$15,524,856	$465,744	4.00%
AUTOMOBILE RENTAL AND STORAGE	25	$126,312	$3,791	.03%
AUTOMOBILE REPAIR AND SERVICES	17	$434,879	$13,047	.11%
ELECTRICAL REPAIR	36	$815,830	$24,474	.21%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	1	$10,723	$322	.00%
MISCELLANEOUS REPAIR	64	$1,928,053	$57,844	.50%
MOTION PICTURE THEATRES	9	$206,221	$6,186	.05%
AMUSEMENT PARKS AND SERVICES	16	$103,383	$3,092	.03%
EDUCATION INSTITUTIONS	4	$15,623	$468	.00%
OTHER SERVICES	35	$1,278,564	$38,360	.33%
* GROUP TOTALS *	870	$25,308,335	$759,240	6.53%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	48	$861,471	$25,843	.22%
FURNITURE AND HOME FURNISHINGS	33	$266,047	$7,982	.07%
CONSTRUCTION MATERIALS	455	$22,803,767	$684,116	5.88%
FARM AND CONSTRUCTION MACHINERY	1,105	$60,177,994	$1,805,346	15.52%
MISCELLANEOUS DURABLE GOODS	93	$6,663,700	$199,910	1.72%
APPAREL, PIECE GOODS	18	$593,776	$17,814	.15%

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	53	$1,437,502	$43,125	.37%
MISCELLANEOUS NONDURABLE GOODS	342	$15,226,727	$456,805	3.93%
* GROUP TOTALS *	2,147	$108,030,984	$3,240,941	27.87%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	20	$104,287	$3,129	.03%
MINING	9	$658,499	$19,755	.17%
GENERAL CONTRACTORS	221	$11,302,632	$339,081	2.92%
PLUMBING AND HEATING CONTRACTORS	64	$2,689,111	$80,672	.69%
PAINTING CONTRACTORS	12	$38,493	$1,154	.01%
ELECTRICAL CONTRACTORS	49	$2,175,209	$65,257	.56%
CARPENTRY CONTRACTORS	22	$254,626	$7,638	.07%
OTHER SPECIAL TRADE CONTRACTORS	213	$6,301,451	$189,048	1.63%
FOOD MANUFACTURERS	61	$3,218,734	$96,563	.83%
APPAREL AND TEXTILE MANUFACTURERS	40	$1,845,309	$55,359	.48%
FURNITURE, WOOD AND PAPER MANUFACTURERS	145	$8,315,689	$249,473	2.14%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	$1,573,960	$47,218	.41%
COMMERCIAL PRINTERS	63	$5,446,308	$163,386	1.40%
NONMETALLIC PRODUCT MANUFACTURERS	312	$18,456,310	$553,663	4.76%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	896	$83,212,200	$2,496,364	21.46%
MISCELLANEOUS MANUFACTURERS	183	$14,074,927	$422,252	3.63%
TEMPORARY RETAILERS	66	$2,664,751	$79,595	.68%
* GROUP TOTALS *	2,405	$162,332,496	$4,869,607	41.87%
* LATE FILERS *	266	$2,715,122	$81,454	.70%
** GRAND TOTAL **	6,775	$387,704,495	$11,630,760	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1980

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	711	$567,525
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,006	$2,768,804
UTILITIES, COMMUNICATION, AND TRANSPORTATION	490	$579,797
VENDORS (WHOLESALE AND RETAIL)	922	$339,886
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,053	$169,888
SERVICES (OTHER THAN PROFESSIONAL)	486	$95,341
MISCELLANEOUS	160	$77,798
** GRAND TOTAL **	4,828	$4,599,039

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING SEPTEMBER, 1980

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	16	$1,375	JONES	30	$10,552
ADAMS	8	$1,528	KEOKUK	16	$523
ALLAMAKEE	40	$1,675	KOSSUTH	31	$5,733
APPANOOSE	18	$165,094	LEE	88	$210,436
AUDUBON	7	$3,959	LINN	283	$396,627
BENTON	28	$3,477	LOUISA	16	$285,320
BLACK HAWK	224	$1,046,467	LUCAS	10	$4,485
BOONE	32	$5,177	LYON	27	$2,085
BREMER	37	$6,309	MADISON	12	$529
BUCHANAN	26	$1,427	MAHASKA	34	$13,070
BUENA VISTA	42	$23,529	MARION	36	$22,512
BUTLER	28	$542	MARSHALL	79	$54,204
CALHOUN	20	$6,278	MILLS	13	$2,020
CARROLL	48	$17,005	MITCHELL	30	$2,897
CASS	33	$12,873	MONONA	23	$1,646
CEDAR	26	$1,442	MONROE	17	$7,352
CERRO GORDO	115	$37,465	MONTGOMERY	25	$12,994
CHEROKEE	17	$873	MUSCATINE	69	$111,748
CHICKASAW	24	$35,860	OBRIEN	41	$4,061
CLARKE	10	$485	OSCEOLA	19	$2,489
CLAY	45	$13,795	PAGE	45	$2,405
CLAYTON	34	$5,028	PALO ALTO	19	$1,269
CLINTON	83	$108,134	PLYMOUTH	33	$7,560
CRAWFORD	30	$21,123	POCAHONTAS	20	$8,655
DALLAS	40	$15,115	POLK	623	$504,446
DAVIS	19	$3,727	POTTAWATTAMIE	110	$20,599
DECATUR	5	$508	POWESHIEK	40	$16,297
DELAWARE	22	$1,290	RINGGOLD	8	$76
DES MOINES	90	$36,636	SAC	30	$6,240
DICKINSON	27	$1,833	SCOTT	252	$361,955
DUBUQUE	175	$318,615	SHELBY	33	$9,561
EMMET	31	$6,988	SIOUX	59	$24,904
FAYETTE	32	$5,017	STORY	92	$42,310
FLOYD	32	$11,424	TAMA	26	$4,757
FRANKLIN	27	$8,083	TAYLOR	11	$253
FREMONT	18	$1,703	UNION	16	$8,691
GREENE	22	$534	VAN BUREN	7	$426
GRUNDY	25	$10,655	WAPELLO	66	$43,313
GUTHRIE	20	$1,340	WARREN	24	$2,932
HAMILTON	37	$21,329	WASHINGTON	43	$2,291
HANCOCK	24	$4,052	WAYNE	13	$785
HARDIN	63	$6,769	WEBSTER	70	$38,503
HARRISON	21	$5,054	WINNEBAGO	35	$9,125
HENRY	34	$6,709	WINNESHIEK	35	$8,600
HOWARD	18	$3,355	WOODBURY	152	$109,894
HUMBOLDT	19	$10,665	WORTH	12	$218
IDA	14	$1,312	WRIGHT	31	$6,277
IOWA	18	$42,983			
JACKSON	29	$6,448	OUT OF STATE	0	$0
JASPER	46	$59,108			
JEFFERSON	25	$4,754			
JOHNSON	100	$88,488	GRAND TOTAL	4,828	$4,599,039

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IOWA

RETAIL SALES AND USE TAX REPORT

1980

IOWA STATE DEPARTMENT OF REVENUE

Sales of Quarter Ending
December 31, 1980

15-005
CPC-66816

BEST AVAILABLE COPY

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
December 31, 1980

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for town which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary are breakdowns by business group, population group, amount of computed tax and a comparison of the current period to the same period last year. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. Further information on allowable deductions is provided in the glossary on page iii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages v - x with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1980

In the final quarter of 1980, Retail Sales tax due Department of Revenue increased by 1.41 percent compared to the fourth quarter of 1979. Comparison of the sales tax reported for various groups of businesses to that reported in December, 1979 revealed the following:

- The greatest increase occurred in tax reported by the Food Dealers Group which increased by 19.25 percent compared to 1979. Of this group, one major factor was a 19.26 percent increase in the activity reported by the Grocery Stores Business Class which makes up over 96 percent of the business group (page 101).

- Of the seven remaining business groups that increased, the tax reported by the Utilities Group increased 9.44 percent while the Eating and Drinking Group reported an 8.30 percent increase from the fourth quarter in 1979.

- Only four business groups reported declines in the fourth quarter. Of these the Building Materials Group declined the most with a 11.20 percent decline. A major factor contributing to the decline was an over $775,000 or 14.33 percent decrease in tax reported by the Building Material Dealers Business Class.

Business Group	# Bus. Dec. 79	Tax Dec. 79	# Bus. Dec. 80	Tax Dec. 80	% Change # Bus.	% Change Tax
Nonresidents	64	$ 265,838	61	$ 193,463	-4.69%	-27.23%
Utilities	2,281	12,182,624	2,265	13,333,172	-0.70	9.44
Building Materials	3,037	8,229,409	2,997	7,307,867	-1.32	-11.20
General Merchandise	1,294	13,571,162	1,292	14,268,851	-0.15	5.14
Food Dealers	2,390	4,043,587	2,345	4,821,776	-1.88	19.25
Motor Vehicle	6,860	7,017,792	6,681	7,385,742	-2.61	5.24
Apparel	2,307	3,910,298	2,366	4,007,544	2.56	2.49
Home Furnishings	3,307	4,363,463	3,279	4,156,824	-0.85	-4.74
Eating and Drinking	6,361	7,309,903	6,522	7,916,337	2.53	8.30
Specialty Retail	14,597	9,670,319	15,861	10,127,388	8.66	4.73
Services	24,883	10,085,169	25,396	10,431,000	2.06	3.43
Wholesale Goods	8,722	20,081,406	9,199	18,857,303	5.47	-6.10
Miscellaneous	11,557	7,939,060	11,624	7,397,415	0.58	-6.82
Late Filers	7,251	1,787,354	7,887	1,812,975	8.77	1.43
TOTALS	94,911	$110,457,384	97,775	$112,017,657	3.02%	1.41%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING DECEMBER 31, 1980

Counties	Returns	Taxable Sales	Computed Tax
Adair	401	$ 11,957,442	$ 358,644
Adams	224	5,220,214	156,573
Allamakee	602	15,309,371	459,249
Appanoose	564	16,042,853	481,094
Audubon	365	8,654,606	259,542
Benton	758	21,551,741	646,438
Black Hawk	3,483	189,643,869	5,687,449
Boone	810	23,298,913	698,943
Bremer	834	27,809,685	834,093
Buchanan	732	19,553,512	586,559
Buena Vista	839	29,914,648	897,243
Butler	684	15,273,144	458,177
Calhoun	552	14,218,860	426,534
Carroll	843	33,267,954	997,834
Cass	745	25,380,048	761,385
Cedar	742	18,080,958	542,329
Cerro Gordo	1,564	70,515,419	2,115,404
Cherokee	638	18,696,456	560,887
Chickasaw	578	15,805,830	474,131
Clarke	316	10,505,871	315,133
Clay	819	35,635,573	1,068,611
Clayton	793	20,278,915	608,339
Clinton	1,590	65,778,057	1,973,201
Crawford	692	18,963,598	568,880
Dallas	993	28,518,050	855,514
Davis	336	7,453,954	223,491
Decatur	325	6,501,044	195,015
Delaware	560	18,166,319	544,930
Des Moines	1,204	62,445,993	1,873,311
Dickinson	718	15,320,238	459,615
Dubuque	2,312	125,119,361	3,752,759
Emmet	486	17,161,237	514,848
Fayette	885	30,189,646	905,471
Floyd	689	21,122,745	633,692
Franklin	496	15,956,734	478,690
Fremont	344	7,494,454	224,829
Greene	478	14,092,873	422,782
Grundy	516	14,281,973	428,451
Guthrie	495	9,743,306	292,244
Hamilton	735	21,569,493	646,801
Hancock	501	15,979,003	479,298
Hardin	904	30,338,028	910,071
Harrison	573	13,798,523	413,928
Henry	649	23,131,209	693,941
Howard	439	12,600,004	377,985
Humboldt	492	14,997,390	449,920
Ida	345	10,136,243	304,064
Iowa	594	20,478,313	614,297
Jackson	782	21,197,617	635,780
Jasper	1,148	38,966,560	1,168,963

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	571	$ 18,099,441	$ 542,729
Johnson	1,836	92,399,649	2,771,518
Jones	745	20,775,311	626,244
Keokuk	585	11,358,527	340,748
Kossuth	841	30,196,195	905,789
Lee	1,274	51,626,751	1,548,116
Linn	4,413	264,118,218	7,923,042
Louisa	365	9,075,218	272,241
Lucas	386	9,953,947	298,593
Lyon	486	10,495,784	314,819
Madison	424	9,542.635	286,253
Mahaska	831	28,987,749	869,624
Marion	883	27,412,502	822,315
Marshall	1,220	54,156,644	1,624,385
Mills	394	9,648,799	289,462
Mitchell	466	12,673,498	380,202
Monona	478	12,497,260	374,925
Monroe	306	7,621,491	228,610
Montgomery	514	17,213,501	516,405
Muscatine	1,062	47,820,502	1,434,414
O'Brien	767	19,430,751	582,869
Osceola	328	8,525,066	255,709
Page	715	23,768,656	713,025
Palo Alto	441	12,872,488	386,130
Plymouth	787	21,752,046	652,451
Pocahontas	504	12,625,391	378,599
Polk	7,991	564,793,996	16,943,251
Pottawattamie	1,931	82,312,599	2,469,278
Poweshiek	695	22,536,417	675,748
Ringgold	269	5,121,181	153,609
Sac	598	14,869,094	446,023
Scott	3,573	231,704,159	6,949,709
Shelby	598	16,520,239	495,524
Sioux	1,125	33,219,926	996,445
Story	1,777	78,806,973	2,363,928
Tama	711	19,810,111	594,161
Taylor	383	5,877,220	176,176
Union	493	16,109,799	483,272
Van Buren	387	5,338,689	160,091
Wapello	1,147	43,841,771	1,314,849
Warren	781	18,039,177	541,104
Washington	820	25,173,184	755,152
Wayne	375	6,153,401	184,591
Webster	1,490	71,793,880	2,153,674
Winnebago	526	13,576,432	407,169
Winneshiek	707	21,439,822	643,093
Woodbury	2,656	147,157,036	4,414,583
Worth	325	8,462,375	253,857
Wright	680	21,980,902	659,353
Nonresidents	61	6,448,673	193,463
Late Filers	7,887	60,447,514	1,812,975
TOTAL	97,775	$3,734,300,437	$112,017,657

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING DECEMBER, 1980

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$39,792,835	35.52%
25,000 TO 50,000	$14,293,768	12.76%
10,000 TO 25,000	$8,734,253	7.80%
5,000 TO 10,000	$13,908,520	12.42%
2,500 TO 5,000	$9,668,689	8.63%
1,000 TO 2,500	$9,804,382	8.75%
500 TO 1,000	$5,769,916	5.15%
TOWNS UNDER 500	$3,366,096	3.00%
NON-PERMIT	$218,500	.20%
RURAL	$6,262,235	5.59%
OTHERS	$193,463	.17%
TOTALS	$112,017,657	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1980

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	30,119	32.95%	$158,869	.14%
25.00 - 49.99	7,481	8.19%	$268,763	.24%
50.00 - 99.99	8,186	8.96%	$586,535	.52%
100.00 - 149.99	4,836	5.29%	$593,808	.53%
150.00 - 199.99	3,478	3.81%	$602,397	.54%
200.00 - 249.99	2,710	2.97%	$605,757	.54%
250.00 - 499.99	9,276	10.15%	$3,352,387	2.99%
500.00 - 999.99	9,678	10.59%	$6,934,329	6.19%
1,000.00 - 1,499.99	4,489	4.91%	$5,491,304	4.90%
1,500.00 - 1,999.99	2,558	2.80%	$4,426,940	3.95%
2,000.00 - 2,499.99	1,601	1.75%	$3,577,806	3.19%
2,500.00 - 2,999.99	1,116	1.22%	$3,056,857	2.73%
3,000.00 - 3,999.99	1,569	1.72%	$5,437,314	4.85%
4,000.00 - 4,999.99	922	1.01%	$4,119,962	3.68%
5,000.00 - 9,999.99	1,932	2.11%	$13,315,227	11.89%
10,000.00 - 24,999.99	1,074	1.18%	$16,373,770	14.62%
25,000.00 - 49,999.99	233	.25%	$7,855,326	7.01%
50,000.00 - 99,999.99	73	.08%	$5,093,036	4.55%
100,000.00 & OVER	63	.07%	$30,177,270	26.94%
TOTALS	91,396	100.00%*	$112,017,657	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING DECEMBER, 1980

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	23,260	25.45%	$2,252,551	.03%	$114,731	.10%
500 - 999	5,451	5.96%	$3,973,692	.04%	$114,667	.10%
1,000 - 1,999	6,988	7.65%	$10,131,311	.11%	$287,197	.26%
2,000 - 2,999	4,285	4.69%	$10,584,962	.12%	$288,806	.26%
3,000 - 3,999	2,991	3.27%	$10,370,294	.12%	$281,513	.25%
4,000 - 4,999	2,459	2.69%	$11,020,680	.12%	$288,285	.26%
5,000 - 9,999	7,636	8.35%	$55,377,777	.62%	$1,420,631	1.27%
10,000 - 24,999	11,672	12.77%	$193,027,498	2.15%	$4,725,237	4.22%
25,000 - 49,999	8,629	9.44%	$307,600,764	3.42%	$6,912,841	6.17%
50,000 - 99,999	6,674	7.30%	$473,194,039	5.27%	$9,307,170	8.31%
100,000 - 249,999	5,984	6.55%	$940,570,311	10.47%	$16,134,246	14.40%
250,000 - 499,999	2,467	2.70%	$860,486,416	9.58%	$12,238,019	10.93%
500,000 - 999,999	1,511	1.65%	$1,053,302,192	11.72%	$12,806,300	11.43%
1,000,000 & OVER	1,386	1.52%	$5,054,737,829	56.25%	$47,097,944	42.05%
TOTALS	91,396	100.00%*	$8,986,630,346	100.00%*	$112,017,657	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xii, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xii - xiii present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December 31, 1980

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	89	1.22%	$ 981,586	7.84%
Building Materials	190	2.61	235,966	1.88
General Merchandise	20	0.28	242,650	1.94
Food Dealers	18	0.25	8,932	0.07
Motor Vehicle	137	1.88	119,229	0.95
Apparel	44	0.61	41,042	0.33
Home Furnishings	240	3.30	312,743	2.50
Eating and Drinking	16	0.22	11,503	0.09
Specialty Retail	436	6.00	938,886	7.50
Services	930	12.79	852,336	6.81
Wholesale Goods	2,263	31.13	3,064,899	24.47
Miscellaneous	2,610	35.90	5,568,535	44.47
Late Filers	277	3.81	144,393	1.15
TOTAL	7,270	100.00%	$12,522,700	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1979 and 1980

Use Tax	Dec. 1979	Dec. 1980	% Change
Retailers			
Number of Returns	7,076	7,270	2.74%
Computed Tax	$ 11,769,690	$ 12,522,700	6.40%
Motor Vehicle			
Number of Returns	147,398	135,802	-7.87%
Computed Tax	$ 14,262,638	$ 12,595,057	-11.69%
Consumers			
Number of Returns	4,878	4,828	- 1.03%
Computed Tax	$ 3,765,994	$ 5,151,142	36.78%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1980

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	2,879	39.60%	$4,273	.03%
25.00 -	49.99	423	5.82%	$15,137	.12%
50.00 -	99.99	506	6.96%	$36,929	.29%
100.00 -	149.99	330	4.54%	$40,852	.33%
150.00 -	199.99	235	3.23%	$40,681	.32%
200.00 -	249.99	205	2.82%	$45,684	.36%
250.00 -	499.99	646	8.89%	$233,879	1.87%
500.00 -	999.99	608	8.36%	$436,296	3.48%
1,000.00 -	1,499.99	332	4.57%	$407,475	3.25%
1,500.00 -	1,999.99	212	2.92%	$369,921	2.95%
2,000.00 -	2,499.99	155	2.13%	$345,802	2.76%
2,500.00 -	2,999.99	85	1.17%	$230,427	1.84%
3,000.00 -	3,999.99	140	1.93%	$486,822	3.89%
4,000.00 -	4,999.99	83	1.14%	$372,688	2.98%
5,000.00 -	9,999.99	230	3.16%	$1,605,904	12.82%
10,000.00 -	24,999.99	131	1.80%	$2,114,050	16.88%
25,000.00 -	49,999.99	36	.50%	$1,236,354	9.87%
50,000.00 -	99,999.99	21	.29%	$1,502,169	12.00%
100,000.00 &	OVER	13	.18%	$2,997,357	23.94%
TOTALS		7,270	100.00%*	$12,522,700	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of April 1, 1980, the local option hotel/motel tax is currently imposed in fourteen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, thirteen of the jurisdictions have elected to impose a 5 percent rate, while the remaining two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending December 31, 1980, a total of $551,252.72 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change
Altoona	5%	$ 6,492.95	(2)
Ankeny	5%	7,335.77	4.09
Cedar Rapids	5%	110,698.80	-0.23
Clive	5%	14,725.56	-8.99
Council Bluffs	5%	31,695.55	18.32
Des Moines	5%	194,899.83	13.30
Dubuque	5%	49,669.54	44.94
Indianola	5%	1,128.55	-5.51
Johnston	5%	6,049.55	1.95
Polk County	5%	30,249.00	16.27
Sergeant Bluff	3%	834.24	-22.96
Sioux City	3%	34,410.25	24.02
Urbandale	5%	39,124.18	-0.14
West Des Moines	5%	21,995.82	48.12
Windsor Heights	5%	1,943.13	-7.31
TOTAL		$551,252.72	(2)

(1) Tax collected represents tax (with adjustments), along with any tax due which was collected from previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT		61	$6,448,673	$193,463	.17%
ADAIR	COUNTY				
GREENFIELD*		139	$5,865,832	$175,947	.16%
ADAIR		57	$3,180,211	$95,409	.09%
STUART		32	$719,728	$21,593	.02%
BRIDGEWATER		18	$335,448	$10,020	.01%
FONTANELLE		38	$476,340	$14,280	.01%
ORIENT		21	$217,795	$6,531	.01%
NON-PERMIT		7	$7,265	$220	.00%
OTHER		89	$1,154,823	$34,644	.03%
* TOTAL COUNTY *		401	$11,957,442	$358,644	.32%
ADAMS	COUNTY				
CORNING*		124	$4,034,693	$121,002	.11%
PRESCOTT		17	$150,626	$4,527	.00%
NON-PERMIT		2	$3,800	$115	.00%
OTHER		81	$1,030,895	$30,929	.03%
* TOTAL COUNTY *		224	$5,220,214	$156,573	.14%
ALLAMAKEE	COUNTY				
WAUKON*		206	$6,545,529	$196,369	.18%
LANSING		86	$1,630,331	$48,909	.04%
POSTVILLE		98	$3,865,597	$115,928	.10%
NEW ALBIN		38	$636,920	$19,107	.02%
HARPERS FERRY		26	$252,820	$7,585	.01%
WATERVILLE		13	$96,779	$2,904	.00%
NON-PERMIT		7	$12,630	$381	.00%
OTHER		128	$2,268,765	$68,066	.06%
* TOTAL COUNTY *		602	$15,309,371	$459,249	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	310	$13,165,012	$394,846	.35%
CINCINNATI	13	$41,107	$1,234	.00%
MORAVIA	44	$771,743	$23,154	.02%
MOULTON	35	$515,608	$15,419	.01%
MYSTIC	23	$95,949	$2,878	.00%
NON-PERMIT	1	$2,033	$62	.00%
OTHER	138	$1,451,401	$43,501	.04%
* TOTAL COUNTY *	564	$16,042,853	$481,094	.43%
AUDUBON COUNTY				
AUDUBON*	181	$6,941,772	$208,188	.19%
EXIRA	63	$875,699	$26,259	.02%
BRAYTON	10	$42,987	$1,281	.00%
KIMBALLTON	28	$374,681	$11,225	.01%
NON-PERMIT	2	$833	$27	.00%
OTHER	81	$418,634	$12,562	.01%
* TOTAL COUNTY *	365	$8,654,606	$259,542	.23%
BENTON COUNTY				
BELLE PLAINE	119	$4,069,106	$122,003	.11%
VINTON*	211	$9,843,067	$295,280	.26%
BLAIRSTOWN	44	$1,447,261	$43,417	.04%
SHELLSBURG	24	$481,724	$14,452	.01%
VAN HORNE	31	$472,124	$14,141	.01%
ATKINS	23	$573,392	$17,203	.02%
GARRISON	25	$197,371	$5,922	.01%
KEYSTONE	36	$1,810,174	$54,307	.05%
MT AUBURN	10	$240,135	$7,204	.01%
NEWHALL	33	$717,205	$21,517	.02%
NORWAY	29	$556,555	$16,685	.01%
URBANA	26	$155,389	$4,664	.00%
WALFORD	14	$318,685	$9,560	.01%
NON-PERMIT	3	$6,032	$181	.00%
OTHER	130	$663,519	$19,902	.02%
* TOTAL COUNTY *	758	$21,551,741	$646,438	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,021	$135,211,093	$4,055,243	3.62%
CEDAR FALLS	887	$44,877,682	$1,345,622	1.20%
EVANSDALE	99	$1,780,316	$53,343	.05%
ELK RUN HTS	16	$138,200	$4,146	.00%
HUDSON	70	$1,425,112	$42,755	.04%
LA PORTE CITY	110	$1,813,116	$54,401	.05%
DUNKERTON	36	$571,440	$17,139	.02%
JANESVILLE	16	$99,645	$2,990	.00%
GILBERTVILLE	28	$457,483	$13,724	.01%
RAYMOND	16	$381,118	$11,419	.01%
WASHBURN	23	$203,285	$6,077	.01%
NON-PERMIT	53	$896,551	$26,923	.02%
OTHER	108	$1,788,828	$53,667	.05%
* TOTAL COUNTY *	3,483	$189,643,669	$5,687,449	5.08%
BOONE COUNTY				
BOONE*	454	$16,847,454	$505,396	.45%
MADRID	80	$1,865,231	$55,957	.05%
OGDEN	92	$2,046,027	$61,384	.05%
BOXHOLM	15	$198,975	$5,969	.01%
PILOT MOUND	15	$64,837	$1,944	.00%
NON-PERMIT	6	$5,998	$181	.00%
OTHER	148	$2,270,391	$68,112	.06%
* TOTAL COUNTY *	810	$23,298,913	$698,943	.62%
BREMER COUNTY				
WAVERLY*	301	$16,640,025	$499,076	.45%
SUMNER	123	$4,314,151	$129,427	.12%
TRIPOLI	63	$1,550,271	$46,508	.04%
DENVER	72	$1,424,150	$42,723	.04%
JANESVILLE	25	$424,792	$12,650	.01%
READLYN	47	$1,043,676	$31,315	.03%
PLAINFIELD	31	$371,891	$11,161	.01%
NON-PERMIT	10	$31,164	$941	.00%
OTHER	162	$2,009,565	$60,282	.05%
* TOTAL COUNTY *	834	$27,809,685	$834,033	.74%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	257	$10,878,680	$326,352	.29%
JESUP	74	$1,764,449	$52,903	.05%
FAIRBANK	50	$1,144,313	$34,318	.03%
HAZLETON	35	$381,337	$11,440	.01%
LAMONT	34	$358,513	$10,756	.01%
WINTHROP	42	$769,668	$23,090	.02%
AURORA	13	$249,460	$7,484	.01%
BRANDON	23	$313,685	$9,411	.01%
QUASQUETON	17	$130,087	$3,903	.00%
ROWLEY	18	$154,661	$4,639	.00%
NON-PERMIT	6	$104,331	$3,133	.00%
OTHER	162	$3,304,328	$99,130	.09%
* TOTAL COUNTY *	732	$19,553,512	$586,559	.52%
BUENA VISTA COUNTY				
STORM LAKE*	408	$19,258,692	$577,626	.52%
ALTA	85	$3,239,642	$97,173	.09%
ALBERT CITY	45	$1,563,166	$46,875	.04%
MARATHON	20	$377,020	$11,310	.01%
NEWELL	56	$1,798,569	$53,928	.05%
SIOUX RAPIDS	64	$1,342,513	$40,276	.04%
LAKESIDE	17	$208,094	$6,242	.01%
REMBRANDT	20	$250,135	$7,504	.01%
LINN GROVE	16	$50,530	$1,517	.00%
NON-PERMIT	2	$1,533	$48	.00%
OTHER	106	$1,824,755	$54,744	.05%
* TOTAL COUNTY *	839	$29,914,648	$897,243	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	63	$834,467	$25,034	.02%
GREENE	91	$3,055,846	$91,677	.08%
PARKERSBURG	88	$2,542,021	$76,246	.07%
SHELL ROCK	59	$518,499	$15,555	.01%
ALLISON*	75	$3,082,669	$92,480	.08%
APLINGTON	54	$1,867,102	$56,013	.05%
DUMONT	49	$1,298,049	$38,943	.03%
NEW HARTFORD	35	$424,372	$12,731	.01%
BRISTOW	13	$67,253	$2,016	.00%
NON-PERMIT	7	$10,263	$311	.00%
OTHER	150	$1,572,603	$47,175	.04%
* TOTAL COUNTY *	684	$15,273,144	$458,177	.41%
CALHOUN COUNTY				
LAKE CITY	114	$3,657,436	$109,723	.10%
MANSON	96	$3,770,467	$113,100	.10%
ROCKWELL CITY*	123	$3,361,256	$100,817	.09%
LOHRVILLE	42	$267,019	$8,012	.01%
POMEROY	45	$1,343,815	$40,313	.04%
FARNHAMVILLE	28	$1,213,527	$36,406	.03%
SOMERS	10	$22,186	$666	.00%
NON-PERMIT	3	$4,733	$144	.00%
OTHER	91	$578,431	$17,353	.02%
* TOTAL COUNTY *	552	$14,218,860	$426,574	.38%
CARROLL COUNTY				
CARROLL*	383	$21,992,604	$659,598	.59%
COON RAPIDS	74	$2,320,333	$69,607	.06%
MANNING	86	$2,509,515	$75,280	.07%
BREDA	40	$639,094	$19,173	.02%
GLIDDEN	51	$1,703,380	$51,092	.05%
ARCADIA	23	$560,810	$16,826	.02%
DEDHAM	16	$292,821	$8,785	.01%
HALBUR	15	$803,391	$24,092	.02%
LANESBORO	11	$151,002	$4,530	.00%
TEMPLETON	24	$420,416	$12,611	.01%
NON-PERMIT	2	$6,932	$209	.00%
OTHER	118	$1,867,656	$56,031	.05%
* TOTAL COUNTY *	843	$33,267,954	$997,834	.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	353	$17,908,582	$537,253	.48%
ANITA	74	$1,125,497	$33,761	.03%
GRISWOLD	81	$1,886,275	$56,586	.05%
LEWIS	29	$336,349	$10,091	.01%
CUMBERLAND	27	$415,001	$12,450	.01%
MASSENA	47	$1,405,633	$42,175	.04%
NON-PERMIT	3	$21,632	$650	.00%
OTHER	131	$2,280,879	$68,419	.06%
* TOTAL COUNTY *	745	$25,380,048	$761,385	.68%
CEDAR COUNTY				
TIPTON*	190	$7,211,100	$216,251	.19%
DURANT	77	$2,687,051	$80,615	.07%
MECHANICSVILLE	43	$542,643	$16,278	.01%
WEST BRANCH	88	$1,325,521	$39,766	.04%
CLARENCE	59	$1,266,454	$37,991	.03%
LOWDEN	54	$1,258,527	$37,757	.03%
STANWOOD	56	$1,053,057	$31,590	.03%
BENNETT	35	$849,751	$25,496	.02%
NON-PERMIT	3	$3,032	$93	.00%
OTHER	137	$1,883,812	$56,492	.05%
* TOTAL COUNTY *	742	$18,080,958	$542,329	.48%
CERRO GORDO COUNTY				
MASON CITY*	944	$56,064,023	$1,681,890	1.50%
CLEAR LAKE	311	$9,260,882	$277,800	.25%
VENTURA	24	$456,478	$13,688	.01%
ROCKWELL	45	$686,068	$20,584	.02%
DOUGHERTY	12	$119,485	$3,583	.00%
MESERVEY	19	$152,931	$4,589	.00%
SWALEDALE	15	$383,001	$11,491	.01%
THORNTON	28	$419,247	$12,576	.01%
NON-PERMIT	14	$186,362	$5,599	.00%
OTHER	152	$2,786,942	$83,604	.07%
* TOTAL COUNTY *	1,564	$70,515,419	$2,115,404	1.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	310	$13,183,392	$395,492	.35%
MARCUS	76	$1,967,021	$59,009	.05%
AURELIA	60	$633,326	$19,002	.02%
CLEGHORN	13	$356,497	$10,695	.01%
LARRABEE	11	$69,628	$2,089	.00%
MERIDEN	15	$170,502	$5,115	.00%
QUIMBY	29	$765,092	$22,953	.02%
WASHTA	16	$58,052	$1,741	.00%
NON-PERMIT	3	$38,400	$1,155	.00%
OTHER	105	$1,454,546	$43,636	.04%
* TOTAL COUNTY *	638	$18,696,456	$560,687	.50%
CHICKASAW COUNTY				
NEW HAMPTON*	196	$9,234,649	$277,040	.25%
NASHUA	84	$1,954,525	$58,633	.05%
FREDERICKSBURG	64	$1,437,797	$43,084	.04%
LAWLER	39	$863,948	$25,919	.02%
ALTA VISTA	20	$392,975	$11,790	.01%
IONIA	20	$328,867	$9,867	.01%
NON-PERMIT	9	$30,498	$921	.00%
OTHER	146	$1,562,571	$46,877	.04%
* TOTAL COUNTY *	578	$15,805,830	$474,131	.42%
CLARKE COUNTY				
OSCEOLA*	211	$9,301,926	$279,016	.25%
MURRAY	34	$340,192	$10,207	.01%
WOODBURN	12	$46,259	$1,387	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	59	$817,494	$24,523	.02%
* TOTAL COUNTY *	316	$10,505,871	$315,133	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	537	$29,474,985	$883,849	.79%
EVERLY	44	$2,118,426	$63,552	.06%
PETERSON	42	$1,534,389	$46,006	.04%
DICKENS	11	$109,638	$3,290	.00%
FOSTORIA	11	$174,145	$5,220	.00%
ROYAL	36	$279,729	$8,393	.01%
WEBB	19	$217,973	$6,516	.01%
NON-PERMIT	7	$488,065	$14,645	.01%
OTHER	112	$1,238,223	$37,138	.03%
* TOTAL COUNTY *	819	$35,635,573	$1,068,611	.95%
CLAYTON COUNTY				
ELKADER*	114	$5,501,400	$165,041	.15%
GUTTENBERG	101	$3,167,269	$95,022	.08%
MONONA	77	$2,007,202	$60,205	.05%
STRAWBERRY PT	72	$2,022,052	$60,647	.05%
EDGEWOOD	42	$1,521,080	$45,634	.04%
GARNAVILLO	46	$731,342	$21,939	.02%
MARQUETTE	18	$130,556	$3,917	.00%
MCGREGOR	75	$1,196,549	$35,899	.03%
FARMERSBURG	17	$613,685	$18,399	.02%
LUANA	19	$387,630	$11,629	.01%
ST OLAF	10	$82,537	$2,476	.00%
VOLGA CITY	22	$161,453	$4,843	.00%
NON-PERMIT	7	$4,797	$146	.00%
OTHER	173	$2,751,333	$82,542	.07%
* TOTAL COUNTY *	793	$20,278,915	$608,339	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	870	$50,271,728	$1,506,007	1.35%
DE WITT	178	$7,551,440	$226,545	.20%
CAMANCHE	89	$1,279,296	$38,378	.03%
DELMAR	15	$116,328	$3,489	.00%
GRAND MOUND	30	$181,476	$5,443	.00%
LOST NATION	50	$725,631	$21,769	.02%
WHEATLAND	44	$1,155,468	$34,662	.03%
CALAMUS	22	$460,568	$13,818	.01%
CHARLOTTE	18	$445,243	$13,358	.01%
GOOSE LAKE	14	$97,206	$2,915	.00%
LOW MOOR	21	$165,954	$4,979	.00%
WELTON	11	$111,026	$3,331	.00%
NON-PERMIT	29	$18,192	$560	.00%
OTHER	199	$3,198,501	$95,953	.09%
* TOTAL COUNTY *	1,590	$65,778,057	$1,973,201	1.76%
CRAWFORD COUNTY				
DENISON*	296	$13,222,246	$396,644	.35%
CHARTER OAK	49	$851,262	$25,538	.02%
DOW CITY	33	$248,280	$7,450	.01%
MANILLA	40	$1,078,183	$32,346	.03%
SCHLESWIG	58	$949,415	$28,474	.03%
VAIL	24	$277,123	$8,315	.01%
ASPINWALL	10	$119,017	$3,571	.00%
DELOIT	11	$61,954	$1,859	.00%
KIRON	28	$344,431	$10,336	.01%
RICKETTS	12	$91,800	$2,753	.00%
WESTSIDE	26	$524,399	$15,732	.01%
NON-PERMIT	1	$2,933	$88	.00%
OTHER	104	$1,192,555	$35,774	.03%
* TOTAL COUNTY *	692	$18,963,598	$568,880	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1960

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	275	$10,947,161	$328,394	.29%
ADEL*	125	$4,618,100	$138,541	.12%
DALLAS CENTER	58	$686,229	$20,583	.02%
DEXTER	37	$904,199	$27,128	.02%
REDFIELD	49	$603,460	$18,107	.02%
WAUKEE	63	$920,692	$27,628	.02%
WOODWARD	43	$1,267,432	$38,018	.03%
DAWSON	11	$113,797	$3,412	.00%
DE SOTO	26	$256,914	$7,707	.01%
GRANGER	34	$2,123,692	$63,716	.06%
LINDEN	13	$163,472	$4,905	.00%
MINBURN	19	$297,756	$8,935	.01%
VAN METER	31	$469,667	$14,088	.01%
NON-PERMIT	3	$12,899	$387	.00%
OTHER	206	$5,132,140	$153,965	.14%
* TOTAL COUNTY *	993	$28,518,050	$855,514	.76%
DAVIS COUNTY				
BLOOMFIELD*	162	$5,422,271	$162,649	.15%
DRAKESVILLE	13	$98,957	$2,968	.00%
PULASKI	14	$223,561	$6,707	.01%
NON-PERMIT	9	$14,097	$428	.00%
OTHER	138	$1,695,068	$50,739	.05%
* TOTAL COUNTY *	336	$7,453,954	$223,491	.20%
DECATUR COUNTY				
LAMONI	79	$2,152,985	$64,593	.06%
LEON*	109	$3,516,863	$105,487	.09%
DAVIS CITY	14	$119,266	$3,580	.00%
DECATUR CITY	11	$187,534	$5,627	.01%
GRAND RIVER	13	$99,674	$2,987	.00%
VAN WERT	10	$56,655	$1,705	.00%
WELDON	15	$138,510	$4,155	.00%
NON-PERMIT	1	$500	$16	.00%
OTHER	73	$228,757	$6,865	.01%
* TOTAL COUNTY *	325	$6,501,044	$195,015	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	237	$12,485,343	$374,524	.33%
EARLVILLE	37	$769,394	$23,080	.02%
HOPKINTON	38	$826,775	$24,802	.02%
COLESBURG	24	$366,259	$10,966	.01%
DELHI	26	$761,379	$22,839	.02%
GREELEY	14	$171,277	$5,138	.00%
RYAN	23	$122,815	$3,686	.00%
NON-PERMIT	3	$2,232	$69	.00%
OTHER	156	$2,660,845	$79,826	.07%
* TOTAL COUNTY *	560	$18,166,319	$544,930	.49%
DES MOINES COUNTY				
BURLINGTON*	783	$44,332,184	$1,329,902	1.19%
MEDIAPOLIS	80	$2,407,217	$72,219	.06%
WEST BURLINGTON	142	$13,589,797	$407,696	.36%
DANVILLE	32	$839,869	$25,194	.02%
MIDDLETOWN	11	$67,953	$2,039	.00%
NON-PERMIT	7	$9,798	$295	.00%
OTHER	149	$1,199,175	$35,962	.03%
* TOTAL COUNTY *	1,204	$62,445,993	$1,873,211	1.67%
DICKINSON COUNTY				
MILFORD	124	$2,471,499	$74,144	.07%
SPIRIT LAKE*	218	$7,509,991	$225,303	.20%
ARNOLDS PARK	82	$1,220,030	$36,602	.03%
LAKE PARK	63	$1,855,329	$55,660	.05%
OKOBOJI	33	$672,970	$20,190	.02%
SUPERIOR	13	$97,507	$2,925	.00%
TERRIL	27	$503,100	$15,091	.01%
NON-PERMIT	7	$25,864	$778	.00%
OTHER	151	$963,958	$28,923	.03%
* TOTAL COUNTY *	718	$15,320,238	$459,619	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,602	$101,313,242	$3,038,579	2.71%
CASCADE	96	$3,132,727	$93,981	.05%
DYERSVILLE	153	$9,927,746	$297,824	.27%
EPWORTH	33	$711,765	$21,354	.02%
FARLEY	44	$1,065,192	$31,953	.03%
BERNARD	25	$226,023	$6,775	.01%
HOLY CROSS	20	$443,899	$13,316	.01%
LUXEMBURG	13	$217,662	$6,531	.01%
NEW VIENNA	23	$1,066,775	$32,004	.03%
PEOSTA	11	$306,405	$9,191	.01%
SHERRILL	13	$59,814	$1,794	.00%
WORTHINGTON	25	$318,404	$9,555	.01%
NON-PERMIT	32	$235,489	$7,080	.01%
OTHER	222	$6,094,218	$182,822	.16%
* TOTAL COUNTY *	2,312	$125,119,361	$3,752,759	3.35%
EMMET COUNTY				
ESTHERVILLE*	276	$13,650,030	$409,504	.37%
ARMSTRONG	68	$1,356,241	$40,691	.04%
RINGSTED	25	$1,324,240	$39,729	.04%
DOLLIVER	11	$62,667	$1,879	.00%
WALLINGFORD	17	$171,993	$5,160	.00%
NON-PERMIT	4	$5,432	$165	.00%
OTHER	85	$590,634	$17,720	.02%
* TOTAL COUNTY *	486	$17,161,237	$514,848	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	283	$12,933,037	$387,872	.35%
FAYETTE	65	$815,390	$24,464	.02%
WEST UNION*	140	$5,464,840	$163,[illegible]7	.15%
ARLINGTON	28	$752,943	$22,587	.02%
CLERMONT	24	$1,446,319	$43,392	.04%
ELGIN	40	$1,127,283	$33,805	.03%
HAWKEYE	28	$609,405	$18,283	.02%
MAYNARD	27	$1,362,649	$40,881	.04%
ST LUCAS	19	$324,336	$9,730	.01%
WADENA	16	$134,986	$4,051	.00%
WAUCOMA	14	$246,799	$7,405	.01%
WESTGATE	14	$75,671	$2,270	.00%
NON-PERMIT	5	$2,678	$84	.00%
OTHER	182	$4,893,290	$146,810	.13%
* TOTAL COUNTY *	885	$30,189,646	$905,471	.81%
FLOYD COUNTY				
CHARLES CITY*	350	$15,219,435	$456,590	.41%
NORA SPRINGS	74	$904,052	$27,120	.02%
ROCKFORD	52	$854,761	$25,642	.02%
COLWELL	11	$454,967	$13,651	.01%
FLOYD	16	$174,031	$5,221	.00%
MARBLE ROCK	27	$345,750	$10,376	.01%
RUDD	28	$797,223	$23,917	.02%
NON-PERMIT	5	$4,598	$138	.00%
OTHER	124	$2,367,978	$71,037	.06%
* TOTAL COUNTY *	689	$21,122,745	$633,692	.57%
FRANKLIN COUNTY				
HAMPTON*	226	$10,521,257	$315,638	.28%
ACKLEY	10	$118,529	$3,556	.00%
SHEFFIELD	63	$1,175,391	$35,266	.03%
ALEXANDER	15	$232,409	$6,973	.01%
COULTER	21	$205,773	$6,152	.01%
GENEVA	12	$351,780	$10,555	.01%
LATIMER	29	$1,117,853	$33,536	.03%
NON-PERMIT	4	$67,998	$2,041	.00%
OTHER	116	$2,165,744	$64,973	.06%
* TOTAL COUNTY *	496	$15,956,734	$478,690	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1960

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	69	$3,020,591	$90,622	.08%
SIDNEY*	64	$976,743	$29,292	.03%
TABOR	56	$641,311	$19,237	.02%
FARRAGUT	24	$236,849	$7,106	.01%
RANDOLPH	12	$169,744	$5,092	.00%
RIVERTON	15	$166,503	$4,995	.00%
THURMAN	11	$57,464	$1,724	.00%
NON-PERMIT	3	$181,499	$5,447	.00%
OTHER	90	$2,043,750	$61,314	.05%
* TOTAL COUNTY *	344	$7,494,454	$224,829	.20%
GREENE COUNTY				
JEFFERSON*	235	$8,639,604	$259,183	.23%
CHURDAN	34	$591,814	$17,756	.02%
GRAND JCT	59	$2,049,272	$61,478	.05%
SCRANTON	36	$770,004	$23,100	.02%
PATON	28	$906,393	$27,194	.02%
RIPPEY	16	$201,571	$6,048	.01%
NON-PERMIT	1	$4,233	$128	.00%
OTHER	69	$929,982	$27,895	.02%
* TOTAL COUNTY *	478	$14,092,873	$422,782	.38%
GRUNDY COUNTY				
GRUNDY CENTER*	140	$6,828,910	$204,867	.19%
REINBECK	94	$1,750,119	$52,504	.05%
CONRAD	51	$1,430,986	$42,930	.04%
DIKE	47	$1,747,683	$52,431	.05%
WELLSBURG	52	$1,218,731	$36,560	.03%
BEAMAN	15	$360,285	$10,808	.01%
HOLLAND	17	$155,848	$4,675	.00%
NON-PERMIT	5	$27,099	$815	.00%
OTHER	95	$762,312	$22,861	.02%
* TOTAL COUNTY *	516	$14,281,973	$428,451	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	130	$3,496,398	$104,862	.09%
PANORA	69	$1,708,516	$51,258	.05%
STUART	58	$1,890,964	$56,726	.05%
BAYARD	35	$523,397	$15,698	.01%
CASEY	31	$386,012	$11,563	.01%
BAGLEY	26	$699,169	$20,974	.02%
JAMAICA	15	$66,087	$1,982	.00%
MENLO	25	$334,773	$10,041	.01%
YALE	19	$145,561	$4,368	.00%
NON-PERMIT	11	$19,097	$578	.00%
OTHER	77	$473,332	$14,194	.01%
* TOTAL COUNTY *	495	$9,743,306	$292,244	.26%
HAMILTON COUNTY				
WEBSTER CITY*	362	$11,663,883	$349,632	.31%
JEWELL	55	$3,356,554	$100,696	.09%
STRATFORD	50	$1,616,307	$48,487	.04%
WILLIAMS	31	$1,093,178	$32,797	.03%
BLAIRSBURG	15	$371,059	$11,131	.01%
ELLSWORTH	26	$853,347	$25,601	.02%
KAMRAR	17	$164,378	$4,930	.00%
RANDALL	14	$211,243	$6,336	.01%
STANHOPE	27	$316,257	$9,487	.01%
NON-PERMIT	8	$4,532	$142	.00%
OTHER	130	$1,918,755	$57,562	.05%
* TOTAL COUNTY *	735	$21,569,493	$646,801	.58%
HANCOCK COUNTY				
BRITT	115	$4,538,679	$136,124	.12%
GARNER*	112	$5,661,666	$169,836	.15%
KANAWHA	44	$2,205,593	$66,167	.06%
KLEMME	32	$379,659	$11,390	.01%
CORWITH	31	$798,937	$23,971	.02%
CRYSTAL LAKE	17	$249,778	$7,493	.01%
GOODELL	13	$41,519	$1,245	.00%
WODEN	18	$453,909	$13,594	.01%
NON-PERMIT	1	$4,366	$132	.00%
OTHER	118	$1,644,897	$49,346	.04%
* TOTAL COUNTY *	501	$15,979,003	$479,298	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	269	$13,185,097	$395,506	.35%
ACKLEY	94	$2,067,775	$62,037	.06%
ELDORA*	148	$4,992,887	$149,787	.13%
ALDEN	44	$628,090	$18,842	.02%
HUBBARD	52	$2,739,692	$82,192	.07%
RADCLIFFE	33	$926,290	$27,786	.02%
NEW PROVIDENCE	10	$364,544	$10,935	.01%
STEAMBOAT ROCK	25	$225,432	$6,760	.01%
UNION	31	$1,122,102	$33,664	.03%
NON-PERMIT	4	$8,199	$247	.00%
OTHER	194	$4,076,930	$122,313	.11%
* TOTAL COUNTY *	904	$30,338,028	$910,071	.81%
HARRISON COUNTY				
DUNLAP	63	$1,677,294	$50,282	.04%
LOGAN*	78	$2,009,743	$60,298	.05%
MISSOURI VALLEY	144	$5,812,449	$174,371	.16%
WOODBINE	64	$1,561,330	$47,440	.04%
MAGNOLIA	12	$35,130	$1,053	.00%
MODALE	11	$192,695	$5,781	.01%
MONDAMIN	30	$509,984	$15,300	.01%
PERSIA	24	$132,386	$3,973	.00%
PISGAH	23	$262,052	$7,861	.01%
NON-PERMIT	6	$25,666	$772	.00%
OTHER	118	$1,559,794	$46,797	.04%
* TOTAL COUNTY *	573	$13,798,523	$413,928	.37%
HENRY COUNTY				
MT PLEASANT*	270	$14,526,582	$435,801	.39%
NEW LONDON	72	$1,545,655	$46,375	.04%
WAYLAND	36	$852,735	$25,582	.02%
WINFIELD	57	$2,100,052	$62,997	.06%
HILLSBORO	12	$79,303	$2,379	.00%
MT UNION	11	$296,696	$8,900	.01%
OLDS	17	$502,313	$15,069	.01%
SALEM	16	$96,808	$2,905	.00%
NON-PERMIT	9	$489,997	$14,673	.01%
OTHER	149	$2,642,066	$79,260	.07%
* TOTAL COUNTY *	649	$23,131,209	$693,941	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD	COUNTY				
CRESCO*		201	$8,939,901	$268,185	.24%
ELMA		36	$435,923	$13,077	.01%
LIME SPRINGS		39	$702,598	$21,075	.02%
RICEVILLE		31	$479,817	$14,393	.01%
CHESTER		22	$190,581	$5,716	.01%
PROTIVIN		25	$887,174	$26,613	.02%
NON-PERMIT		2	$3,032	$92	.00%
OTHER		93	$960,978	$28,832	.03%
* TOTAL COUNTY *		439	$12,600,004	$377,965	.34%
HUMBOLDT	COUNTY				
HUMBOLDT		219	$12,193,061	$365,787	.33%
DAKOTA CITY*		33	$279,038	$8,373	.01%
GILMORE CITY		16	$321,237	$9,635	.01%
LIVERMORE		25	$404,600	$12,136	.01%
BODE		26	$307,317	$9,219	.01%
BRADGATE		12	$101,768	$3,053	.00%
RENWICK		29	$564,401	$16,932	.02%
THOR		11	$119,071	$3,570	.00%
NON-PERMIT		11	$48,696	$1,465	.00%
OTHER		110	$658,201	$19,747	.02%
* TOTAL COUNTY *		492	$14,997,390	$449,920	.40%
IDA	COUNTY				
HOLSTEIN		85	$1,747,127	$52,409	.05%
IDA GROVE*		131	$6,777,625	$203,329	.18%
BATTLE CREEK		44	$640,073	$19,200	.02%
ARTHUR		20	$177,121	$5,313	.00%
GALVA		22	$293,528	$8,797	.01%
NON-PERMIT		0	$0	$0	.00%
OTHER		43	$500,769	$15,025	.01%
* TOTAL COUNTY *		345	$10,136,243	$304,064	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	120	$4,220,001	$126,560	.11%
NORTH ENGLISH	59	$1,647,940	$49,439	.04%
WILLIAMSBURG	109	$4,634,924	$139,048	.12%
VICTOR	55	$1,121,928	$33,658	.03%
LADORA	18	$108,020	$3,242	.00%
MILLERSBURG	15	$179,316	$5,380	.00%
PARNELL	12	$97,383	$2,922	.00%
NON-PERMIT	5	$46,933	$1,473	.00%
OTHER	201	$8,419,868	$252,575	.23%
* TOTAL COUNTY *	594	$20,478,313	$614,297	.55%
JACKSON COUNTY				
MAQUOKETA*	297	$11,359,297	$340,717	.30%
BELLEVUE	106	$2,721,916	$81,592	.07%
PRESTON	51	$2,259,092	$67,777	.06%
SABULA	36	$325,568	$9,764	.01%
ANDREW	16	$193,047	$5,793	.01%
BALDWIN	12	$52,222	$1,565	.00%
LA MOTTE	20	$586,551	$17,598	.02%
MILES	28	$971,341	$29,140	.03%
MONMOUTH	10	$52,436	$1,574	.00%
SPRINGBROOK	12	$116,826	$3,505	.00%
NON-PERMIT	4	$18,498	$556	.00%
OTHER	190	$2,540,823	$76,199	.07%
* TOTAL COUNTY *	782	$21,197,617	$635,780	.57%
JASPER COUNTY				
NEWTON*	534	$24,488,875	$734,629	.66%
COLFAX	73	$4,162,160	$124,865	.11%
MONROE	73	$1,485,020	$44,550	.04%
BAXTER	48	$897,105	$26,911	.02%
KELLOGG	36	$549,279	$16,478	.01%
PRAIRIE CITY	58	$1,733,881	$52,014	.05%
LYNNVILLE	27	$424,900	$12,749	.01%
MINGO	20	$113,406	$3,404	.00%
SULLY	46	$2,897,874	$86,936	.08%
NON-PERMIT	5	$7,032	$214	.00%
OTHER	226	$2,207,028	$66,213	.06%
* TOTAL COUNTY *	1,148	$38,966,560	$1,168,963	1.04%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	370	$15,789,136	$473,418	.42%
BATAVIA	22	$245,390	$7,362	.01%
LIBERTYVILLE	21	$237,663	$7,129	.01%
LOCKRIDGE	12	$115,558	$3,466	.00%
PACKWOOD	21	$371,562	$11,147	.01%
NON-PERMIT	3	$11,265	$340	.00%
OTHER	122	$1,328,867	$39,867	.04%
* TOTAL COUNTY *	571	$18,099,441	$542,729	.48%
JOHNSON COUNTY				
IOWA CITY*	1,082	$69,818,859	$2,094,381	1.87%
CORALVILLE	211	$12,826,495	$384,797	.34%
LONE TREE	43	$576,468	$17,293	.02%
OXFORD	35	$438,081	$13,142	.01%
SOLON	57	$823,572	$24,708	.02%
HILLS	19	$558,731	$16,761	.01%
NORTH LIBERTY	43	$1,785,679	$53,570	.05%
SWISHER	25	$664,043	$19,923	.02%
TIFFIN	14	$356,708	$10,703	.01%
NON-PERMIT	18	$68,763	$2,073	.00%
OTHER	289	$4,482,250	$134,467	.12%
* TOTAL COUNTY *	1,836	$92,399,649	$2,771,518	2.47%
JONES COUNTY				
ANAMOSA*	167	$7,581,935	$227,455	.20%
MONTICELLO	197	$8,122,432	$246,668	.22%
OLIN	46	$696,083	$20,882	.02%
OXFORD JCT	39	$383,484	$11,503	.01%
WYOMING	48	$925,655	$27,767	.02%
CENTER JCT	11	$87,803	$2,633	.00%
ONSLOW	19	$276,658	$8,306	.01%
NON-PERMIT	7	$122,286	$3,671	.00%
OTHER	211	$2,578,775	$77,359	.07%
* TOTAL COUNTY *	745	$20,775,311	$626,244	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	59	$676,703	$20,306	.02%
SIGOURNEY*	132	$3,980,920	$119,422	.11%
DELTA	21	$161,546	$4,846	.00%
HEDRICK	48	$650,626	$19,517	.02%
RICHLAND	38	$1,433,399	$43,002	.04%
WHAT CHEER	55	$509,447	$15,284	.01%
KESWICK	24	$795,834	$23,875	.02%
OLLIE	12	$169,368	$5,082	.00%
SOUTH ENGLISH	18	$246,515	$7,395	.01%
NON-PERMIT	2	$699	$21	.00%
OTHER	176	$2,733,470	$81,995	.07%
* TOTAL COUNTY *	585	$11,358,527	$340,748	.30%
KOSSUTH COUNTY				
ALGONA*	325	$18,127,868	$543,776	.49%
BANCROFT	51	$2,738,475	$82,122	.07%
BURT	27	$204,582	$6,139	.01%
LU VERNE	20	$142,480	$4,275	.00%
SWEA CITY	56	$1,644,569	$49,337	.04%
TITONKA	38	$1,617,499	$48,521	.04%
WESLEY	27	$1,172,867	$35,188	.03%
WHITTEMORE	45	$853,711	$25,610	.02%
FENTON	26	$506,276	$15,186	.01%
LAKOTA	23	$271,720	$8,148	.01%
LEDYARD	16	$259,664	$7,789	.01%
LONE ROCK	21	$101,760	$3,052	.00%
NON-PERMIT	4	$55,565	$1,670	.00%
OTHER	162	$2,499,159	$74,976	.07%
* TOTAL COUNTY *	841	$30,196,195	$905,769	.81%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	363	$12,656,374	$379,403	.34%
KEOKUK	446	$24,944,747	$748,060	.67%
DONNELLSON	63	$1,654,540	$49,520	.04%
MONTROSE	27	$345,862	$10,376	.01%
WEST POINT	52	$1,025,878	$30,774	.03%
ST PAUL	13	$815,665	$24,471	.02%
NON-PERMIT	10	$13,598	$413	.00%
OTHER	300	$10,170,087	$305,099	.27%
* TOTAL COUNTY *	1,274	$51,626,751	$1,548,116	1.38%
LINN COUNTY				
CEDAR RAPIDS*	2,969	$225,763,800	$6,772,437	6.04%
MARION	460	$20,404,436	$612,122	.55%
CENTER POINT	47	$915,615	$27,471	.02%
CENTRAL CITY	56	$898,885	$26,961	.02%
HIAWATHA	87	$2,399,272	$71,976	.06%
LISBON	68	$891,570	$26,747	.02%
MT VERNON	99	$3,304,379	$99,130	.09%
COGGON	41	$1,136,176	$34,086	.03%
FAIRFAX	32	$203,895	$6,115	.01%
SPRINGVILLE	38	$682,055	$20,458	.02%
WALKER	42	$537,741	$16,126	.01%
ALBURNETTE	26	$459,796	$13,789	.01%
ELY	23	$388,011	$11,641	.01%
PALO	20	$75,690	$2,271	.00%
NON-PERMIT	58	$265,145	$7,961	.01%
OTHER	347	$5,791,752	$173,759	.16%
* TOTAL COUNTY *	4,413	$264,118,218	$7,923,042	7.07%
LOUISA COUNTY				
COLUMBUS JCT	80	$2,755,345	$82,662	.07%
WAPELLO*	96	$2,485,018	$74,535	.07%
MORNING SUN	42	$1,127,641	$33,828	.03%
GRANDVIEW	17	$215,048	$6,448	.01%
LETTS	14	$110,682	$3,320	.00%
OAKVILLE	21	$308,803	$9,266	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	95	$2,072,681	$62,182	.06%
* TOTAL COUNTY *	365	$9,075,216	$272,241	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LUCAS COUNTY				
CHARITON*	240	$7,557,906	$226,715	.20%
RUSSELL	27	$694,507	$20,837	.02%
DERBY	14	$87,775	$2,634	.00%
LUCAS	16	$75,639	$2,269	.00%
NON-PERMIT	1	$66	$3	.00%
OTHER	88	$1,538,054	$46,135	.04%
* TOTAL COUNTY *	386	$9,953,947	$298,593	.27%
LYON COUNTY				
ROCK RAPIDS*	145	$4,349,653	$130,463	.12%
GEORGE	62	$1,475,513	$44,267	.04%
DOON	23	$399,828	$11,994	.01%
INWOOD	45	$1,253,807	$37,614	.03%
LARCHWOOD	38	$642,795	$19,286	.02%
LITTLE ROCK	29	$360,572	$10,817	.01%
ALVORD	10	$100,650	$3,019	.00%
LESTER	24	$686,162	$20,584	.02%
NON-PERMIT	3	$10,765	$325	.00%
OTHER	107	$1,216,079	$36,450	.03%
* TOTAL COUNTY *	486	$10,495,794	$314,819	.28%
MADISON COUNTY				
WINTERSET*	189	$7,218,582	$216,559	.19%
EARLHAM	45	$748,545	$22,455	.02%
MACKSBURG	13	$63,546	$1,908	.00%
ST CHARLES	29	$288,605	$8,659	.01%
TRURO	22	$329,441	$9,883	.01%
NON-PERMIT	11	$27,229	$823	.00%
OTHER	115	$866,687	$25,966	.02%
* TOTAL COUNTY *	424	$9,542,635	$286,253	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MAHASKA COUNTY				
OSKALOOSA*	508	$25,443,977	$763,332	.68%
NEW SHARON	77	$1,412,114	$42,338	.04%
BARNES CITY	13	$58,528	$1,756	.00%
FREMONT	29	$230,862	$6,925	.01%
LEIGHTON	11	$63,178	$1,895	.00%
ROSE HILL	12	$38,239	$1,148	.00%
NON-PERMIT	4	$6,032	$182	.00%
OTHER	177	$1,734,819	$52,048	.05%
* TOTAL COUNTY *	831	$28,987,749	$869,624	.76%
MARION COUNTY				
KNOXVILLE*	281	$11,894,849	$356,800	.32%
PELLA	266	$11,065,282	$331,963	.30%
PLEASANTVILLE	60	$893,443	$26,802	.02%
BUSSEY	21	$97,864	$2,926	.00%
MELCHER	35	$477,979	$14,339	.01%
NON-PERMIT	5	$1,865	$59	.00%
OTHER	215	$2,981,220	$89,426	.08%
* TOTAL COUNTY *	883	$27,412,502	$822,315	.73%
MARSHALL COUNTY				
MARSHALLTOWN*	809	$46,501,850	$1,394,918	1.25%
STATE CENTER	69	$1,160,674	$34,813	.03%
ALBION	21	$286,777	$8,454	.01%
GILMAN	28	$628,650	$18,867	.02%
MELBOURNE	32	$615,188	$18,455	.02%
LAUREL	19	$170,558	$5,118	.00%
LE GRAND	26	$1,269,365	$38,083	.03%
RHODES	11	$69,349	$2,081	.00%
NON-PERMIT	4	$39,465	$1,165	.00%
OTHER	201	$3,414,563	$102,411	.09%
* TOTAL COUNTY *	1,220	$54,156,644	$1,624,385	1.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MILLS	COUNTY				
GLENWOOD*		160	$5,608,637	$168,255	.15%
MALVERN		61	$1,624,791	$48,747	.04%
EMERSON		22	$470,997	$14,130	.01%
PACIFIC JCT		10	$11,857	$355	.00%
HASTINGS		13	$263,624	$7,909	.01%
HENDERSON		16	$169,731	$5,093	.00%
SILVER CITY		11	$186,320	$5,589	.00%
NON-PERMIT		2	$9,099	$273	.00%
OTHER		99	$1,303,743	$39,111	.03%
* TOTAL COUNTY *		394	$9,648,799	$289,462	.25%
MITCHELL	COUNTY				
OSAGE*		180	$7,010,018	$210,299	.19%
ST ANSGAR		65	$2,036,627	$61,098	.05%
RICEVILLE		40	$591,265	$17,742	.02%
STACYVILLE		36	$1,464,350	$43,931	.04%
NON-PERMIT		4	$19,799	$597	.00%
OTHER		141	$1,551,439	$46,535	.04%
* TOTAL COUNTY *		466	$12,673,498	$380,202	.34%
MONONA	COUNTY				
ONAWA*		170	$6,791,037	$203,734	.18%
MAPLETON		92	$3,002,311	$90,070	.08%
UTE		38	$696,004	$20,879	.02%
WHITING		28	$200,541	$6,016	.01%
BLENCOE		12	$170,414	$5,113	.00%
CASTANA		14	$72,199	$2,167	.00%
MOORHEAD		21	$625,329	$18,759	.02%
SOLDIER		21	$319,896	$9,597	.01%
TURIN		11	$39,207	$1,177	.00%
NON-PERMIT		3	$42,599	$1,279	.00%
OTHER		68	$537,723	$16,134	.01%
* TOTAL COUNTY *		478	$12,497,260	$374,925	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONROE COUNTY				
ALBIA*	185	$6,087,004	$182,569	.16%
LOVILIA	26	$136,802	$4,107	.00%
NON-PERMIT	6	$17,597	$530	.00%
OTHER	89	$1,380,088	$41,404	.04%
* TOTAL COUNTY *	306	$7,621,491	$228,610	.20%
MONTGOMERY COUNTY				
RED OAK*	285	$13,270,660	$398,115	.36%
VILLISCA	75	$1,126,763	$33,804	.03%
STANTON	41	$936,236	$28,088	.03%
ELLIOTT	26	$342,347	$10,271	.01%
NON-PERMIT	2	$2,566	$78	.00%
OTHER	85	$1,534,929	$46,049	.04%
* TOTAL COUNTY *	514	$17,213,501	$516,405	.46%
MUSCATINE COUNTY				
MUSCATINE*	637	$34,247,544	$1,027,251	.92%
WEST LIBERTY	100	$3,425,140	$102,733	.09%
WILTON	92	$5,771,659	$173,147	.15%
ATALISSA	12	$81,950	$2,456	.00%
CONESVILLE	11	$80,415	$2,411	.00%
NICHOLS	17	$649,878	$19,498	.02%
NON-PERMIT	8	$26,997	$812	.00%
OTHER	179	$3,536,919	$106,106	.09%
* TOTAL COUNTY *	1,062	$47,820,502	$1,434,414	1.28%
OBRIEN COUNTY				
SHELDON	243	$10,174,704	$305,209	.27%
HARTLEY	98	$2,662,543	$79,879	.07%
PAULLINA	93	$1,927,933	$57,841	.05%
PRIMGHAR*	57	$1,235,154	$37,054	.03%
SANBORN	80	$1,386,702	$41,599	.04%
SUTHERLAND	61	$751,508	$22,523	.02%
ARCHER	13	$229,758	$6,895	.01%
NON-PERMIT	3	$1,466	$46	.00%
OTHER	119	$1,060,983	$31,813	.03%
* TOTAL COUNTY *	767	$19,430,751	$582,869	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OSCEOLA COUNTY				
SIBLEY*	145	$5,448,030	$163,433	.15%
ASHTON	28	$493,920	$14,817	.01%
OCHEYEDAN	36	$697,471	$20,900	.02%
HARRIS	13	$130,014	$3,901	.00%
MELVIN	26	$1,248,635	$37,460	.03%
NON-PERMIT	2	$26,432	$794	.00%
OTHER	78	$480,564	$14,414	.01%
* TOTAL COUNTY *	328	$8,525,066	$255,709	.23%
PAGE COUNTY				
CLARINDA*	228	$9,160,065	$274,779	.25%
SHENANDOAH	310	$11,577,786	$347,331	.31%
ESSEX	41	$569,014	$17,072	.02%
COIN	13	$146,074	$4,382	.00%
COLLEGE SPRINGS	10	$107,838	$3,235	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	113	$2,207,879	$66,226	.06%
* TOTAL COUNTY *	715	$23,768,656	$713,025	.64%
PALO ALTO COUNTY				
EMMETSBURG*	174	$7,129,166	$213,842	.19%
GRAETTINGER	51	$738,578	$22,159	.02%
RUTHVEN	36	$1,007,498	$30,225	.03%
WEST BEND	51	$1,837,293	$55,104	.05%
AYRSHIRE	17	$317,674	$9,530	.01%
CURLEW	11	$20,626	$619	.00%
CYLINDER	12	$277,970	$8,339	.01%
MALLARD	21	$281,509	$8,445	.01%
NON-PERMIT	1	$2,533	$76	.00%
OTHER	67	$1,259,641	$37,791	.03%
* TOTAL COUNTY *	441	$12,872,488	$386,130	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PLYMOUTH COUNTY				
LE MARS*	299	$13,146,557	$394,293	.35%
AKRON	71	$1,635,449	$49,064	.04%
KINGSLEY	82	$1,802,142	$54,062	.05%
REMSEN	91	$2,971,183	$89,131	.08%
MERRILL	42	$500,763	$15,023	.01%
BRUNSVILLE	10	$117,731	$3,531	.00%
HINTON	23	$664,767	$19,942	.02%
OYENS	13	$75,995	$2,279	.00%
WESTFIELD	13	$37,746	$1,131	.00%
NON-PERMIT	6	$3,832	$118	.00%
OTHER	137	$795,881	$23,877	.02%
* TOTAL COUNTY *	787	$21,752,046	$652,451	.58%
POCAHONTAS COUNTY				
FONDA	49	$764,597	$22,940	.02%
LAURENS	111	$3,688,645	$110,656	.10%
POCAHONTAS*	144	$5,519,842	$165,474	.15%
GILMORE CITY	21	$341,150	$10,235	.01%
ROLFE	46	$923,368	$27,658	.02%
HAVELOCK	14	$283,333	$8,501	.01%
PALMER	19	$390,407	$11,712	.01%
VARINA	12	$56,356	$1,690	.00%
NON-PERMIT	5	$4,665	$141	.00%
OTHER	83	$653,028	$19,592	.02%
* TOTAL COUNTY *	504	$12,625,391	$378,599	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POLK COUNTY				
DES MOINES*	6,108	$478,077,621	$14,341,958	12.80%
WEST DES MOINES	643	$50,717,508	$1,521,537	1.36%
URBANDALE	133	$5,675,053	$170,252	.15%
ALTOONA	151	$4,496,171	$134,859	.12%
ANKENY	373	$13,494,685	$404,634	.36%
WINDSOR HTS	10	$186,703	$5,590	.00%
CLIVE	22	$2,404,412	$72,133	.05%
GRIMES	73	$1,583,165	$47,497	.04%
MITCHELLVILLE	41	$350,100	$10,503	.01%
POLK CITY	45	$310,462	$9,315	.01%
BONDURANT	40	$554,528	$16,638	.01%
ELKHART	15	$106,382	$3,191	.00%
RUNNELLS	30	$232,465	$6,973	.01%
JOHNSTON	31	$1,154,037	$34,622	.03%
NON-PERMIT	116	$2,186,738	$65,658	.06%
OTHER	160	$3,263,966	$97,891	.09%
* TOTAL COUNTY *	7,991	$564,793,996	$16,943,251	15.13%
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,069	$55,988,715	$1,679,577	1.50%
AVOCA	96	$3,348,453	$100,452	.09%
CARTER LAKE	53	$1,594,861	$47,846	.04%
OAKLAND	76	$2,040,199	$61,181	.05%
CARSON	32	$350,163	$10,502	.01%
NEOLA	40	$869,250	$26,075	.02%
WALNUT	42	$688,572	$20,656	.02%
CRESCENT	17	$390,449	$11,713	.01%
HANCOCK	13	$136,810	$4,104	.00%
MACEDONIA	16	$986,359	$29,592	.03%
MINDEN	33	$925,292	$27,756	.02%
TREYNOR	37	$564,196	$16,929	.02%
UNDERWOOD	32	$535,935	$16,078	.01%
NON-PERMIT	20	$33,662	$1,019	.00%
OTHER	355	$13,859,683	$415,798	.37%
* TOTAL COUNTY *	1,931	$82,312,599	$2,469,278	2.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POWESHIEK COUNTY				
GRINNELL	299	$12,865,581	$385,641	.34%
BROOKLYN	86	$3,790,869	$113,716	.10%
MONTEZUMA*	113	$3,133,356	$94,002	.08%
DEEP RIVER	22	$202,773	$6,082	.01%
MALCOM	16	$358,823	$10,764	.01%
NON-PERMIT	3	$1,166	$36	.00%
OTHER	156	$2,183,849	$65,507	.06%
* TOTAL COUNTY *	695	$22,536,417	$675,748	.60%
RINGGOLD COUNTY				
MOUNT AYR*	129	$4,041,042	$121,204	.11%
DIAGONAL	25	$326,528	$9,793	.01%
KELLERTON	22	$205,944	$6,180	.01%
TINGLEY	16	$190,479	$5,715	.01%
NON-PERMIT	2	$1,566	$48	.00%
OTHER	75	$355,622	$10,669	.01%
* TOTAL COUNTY *	269	$5,121,181	$153,609	.14%
SAC COUNTY				
SAC CITY*	152	$5,546,110	$166,389	.15%
LAKE VIEW	80	$1,751,212	$52,515	.05%
ODEBOLT	73	$2,156,609	$64,676	.06%
EARLY	38	$1,105,874	$33,171	.03%
SCHALLER	47	$1,009,218	$30,268	.03%
WALL LAKE	40	$1,238,414	$37,152	.03%
AUBURN	26	$257,941	$7,741	.01%
LYTTON	27	$534,320	$16,028	.01%
NEMAHA	12	$89,788	$2,694	.00%
NON-PERMIT	5	$3,865	$116	.00%
OTHER	98	$1,175,643	$35,271	.03%
* TOTAL COUNTY *	598	$14,969,094	$446,023	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SCOTT COUNTY				
DAVENPORT*	2,333	$173,884,817	$5,215,198	4.66%
BETTENDORF	540	$41,082,451	$1,232,371	1.10%
BUFFALO	34	$279,894	$8,392	.01%
LE CLAIRE	57	$823,232	$24,697	.02%
BLUE GRASS	51	$773,452	$23,202	.02%
ELDRIDGE	84	$4,216,552	$126,491	.11%
PRINCETON	29	$1,072,573	$32,179	.03%
WALCOTT	65	$2,943,198	$88,297	.08%
DIXON	13	$245,412	$7,360	.01%
LONG GROVE	18	$109,940	$3,298	.00%
MCCAUSLAND	15	$188,182	$5,645	.01%
NEW LIBERTY	11	$35,561	$1,065	.00%
RIVERDALE	12	$258,098	$7,745	.01%
NON-PERMIT	78	$227,943	$6,873	.01%
OTHER	233	$5,562,854	$166,896	.15%
* TOTAL COUNTY *	3,573	$231,704,159	$6,949,709	6.20%
SHELBY COUNTY				
HARLAN*	272	$11,910,652	$357,237	.32%
ELK HORN	34	$881,614	$26,446	.02%
SHELBY	35	$474,729	$14,241	.01%
DEFIANCE	25	$239,474	$7,185	.01%
EARLING	29	$462,834	$13,885	.01%
IRWIN	36	$657,027	$19,710	.02%
PANAMA	23	$302,787	$9,084	.01%
PORTSMOUTH	14	$197,658	$5,928	.01%
WESTPHALIA	13	$151,237	$4,538	.00%
NON-PERMIT	2	$5,966	$179	.00%
OTHER	105	$1,236,261	$37,091	.03%
* TOTAL COUNTY *	598	$16,520,239	$495,524	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SIOUX COUNTY				
HAWARDEN	131	$3,480,665	$104,354	.09%
ALTON	54	$1,404,303	$42,130	.04%
HULL	80	$1,996,151	$59,888	.05%
ORANGE CITY*	156	$6,745,145	$202,255	.18%
ROCK VALLEY	135	$5,096,788	$152,904	.14%
SIOUX CENTER	201	$8,026,593	$240,800	.21%
BOYDEN	42	$1,357,238	$40,717	.04%
HOSPERS	51	$948,362	$28,451	.03%
IRETON	42	$1,471,973	$44,160	.04%
GRANVILLE	25	$288,113	$8,644	.01%
MAURICE	18	$53,173	$1,596	.00%
NON-PERMIT	2	$7,000	$211	.00%
OTHER	188	$2,344,422	$70,335	.06%
* TOTAL COUNTY *	1,125	$33,219,926	$996,445	.89%
STORY COUNTY				
AMES	944	$59,993,291	$1,799,651	1.61%
NEVADA*	200	$7,915,856	$237,467	.21%
STORY CITY	122	$3,810,421	$114,279	.10%
CAMBRIDGE	21	$159,099	$4,772	.00%
COLO	40	$502,140	$15,064	.01%
MAXWELL	33	$368,685	$11,060	.01%
ROLAND	38	$405,280	$12,160	.01%
SLATER	48	$1,263,378	$37,902	.03%
ZEARING	32	$413,619	$12,409	.01%
COLLINS	22	$295,752	$8,872	.01%
GILBERT	19	$128,380	$3,852	.00%
HUXLEY	43	$1,159,774	$34,793	.03%
MCCALLSBURG	22	$207,758	$6,233	.01%
NON-PERMIT	14	$84,496	$2,541	.00%
OTHER	179	$2,099,044	$62,873	.06%
* TOTAL COUNTY *	1,777	$78,806,973	$2,363,928	2.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAMA COUNTY				
TAMA	134	$5,379,385	$161,355	.14%
DYSART	67	$1,231,003	$36,918	.03%
TOLEDO*	110	$5,732,367	$171,963	.15%
TRAER	104	$2,344,374	$70,330	.06%
GARWIN	32	$267,354	$8,024	.01%
GLADBROOK	63	$1,450,730	$43,491	.04%
CHELSEA	30	$912,059	$27,364	.02%
CLUTIER	13	$153,257	$4,579	.00%
ELBERON	11	$120,252	$3,608	.00%
LINCOLN	12	$1,189,258	$35,628	.03%
MONTOUR	12	$158,932	$4,768	.00%
NON-PERMIT	4	$23,098	$694	.00%
OTHER	119	$848,042	$25,439	.02%
* TOTAL COUNTY *	711	$19,810,111	$594,161	.53%
TAYLOR COUNTY				
BEDFORD*	118	$2,348,817	$70,341	.06%
LENOX	82	$2,383,698	$71,506	.06%
CLEARFIELD	32	$443,098	$13,282	.01%
NEW MARKET	29	$206,534	$6,194	.01%
BLOCKTON	14	$158,086	$4,742	.00%
GRAVITY	12	$43,112	$1,291	.00%
SHARPSBURG	11	$24,419	$733	.00%
NON-PERMIT	3	$2,566	$78	.00%
OTHER	82	$266,890	$8,009	.01%
* TOTAL COUNTY *	383	$5,877,220	$176,176	.16%
UNION COUNTY				
CRESTON*	332	$14,278,730	$428,336	.38%
AFTON	56	$1,268,643	$38,058	.03%
LORIMOR	21	$215,429	$6,463	.01%
NON-PERMIT	4	$25,098	$755	.00%
OTHER	80	$321,899	$9,660	.01%
* TOTAL COUNTY *	493	$16,109,799	$483,272	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	62	$1,501,715	$44,957	.04%
BONAPARTE	26	$476,062	$14,283	.01%
FARMINGTON	57	$750,052	$22,501	.02%
MILTON	29	$429,399	$12,883	.01%
BIRMINGHAM	20	$157,271	$4,718	.00%
CANTRIL	25	$245,790	$7,372	.01%
STOCKPORT	23	$399,227	$11,969	.01%
NON-PERMIT	1	$966	$29	.00%
OTHER	144	$1,378,277	$41,349	.04%
* TOTAL COUNTY *	387	$5,338,689	$160,091	.14%
WAPELLO COUNTY				
OTTUMWA*	805	$40,136,136	$1,203,708	1.07%
ELDON	47	$887,789	$26,597	.02%
EDDYVILLE	37	$438,102	$13,144	.01%
AGENCY	37	$391,223	$11,735	.01%
BLAKESBURG	21	$157,952	$4,741	.00%
NON-PERMIT	12	$77,363	$2,329	.00%
OTHER	188	$1,753,206	$52,592	.05%
* TOTAL COUNTY *	1,147	$43,841,771	$1,314,849	1.17%
WARREN COUNTY				
INDIANOLA*	314	$11,733,123	$351,931	.31%
CARLISLE	79	$1,552,817	$46,586	.04%
NORWALK	63	$875,712	$26,272	.02%
MILO	24	$378,408	$11,351	.01%
HARTFORD	19	$139,673	$4,183	.00%
LACONA	22	$432,564	$12,976	.01%
MARTENSDALE	13	$114,595	$3,439	.00%
NEW VIRGINIA	23	$531,239	$15,937	.01%
ST MARYS	10	$168,693	$5,062	.00%
NON-PERMIT	2	$7,633	$230	.00%
OTHER	212	$2,104,720	$63,137	.06%
* TOTAL COUNTY *	781	$18,039,177	$541,104	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1960

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WASHINGTON COUNTY				
WASHINGTON*	313	$15,052,698	$451,564	.40%
KALONA	124	$4,417,026	$132,493	.12%
BRIGHTON	38	$443,704	$13,310	.01%
RIVERSIDE	37	$487,470	$14,626	.01%
WELLMAN	69	$2,388,189	$71,644	.06%
AINSWORTH	23	$303,551	$9,106	.01%
CRAWFORDSVILLE	22	$158,140	$4,744	.00%
WEST CHESTER	15	$71,677	$2,152	.00%
NON-PERMIT	3	$21,066	$633	.00%
OTHER	176	$1,829,453	$54,880	.05%
* TOTAL COUNTY *	820	$25,173,184	$755,152	.67%
WAYNE COUNTY				
CORYDON*	113	$3,016,023	$90,478	.08%
SEYMOUR	49	$567,413	$17,022	.02%
ALLERTON	37	$306,076	$9,179	.01%
HUMESTON	53	$1,308,852	$39,264	.04%
LINEVILLE	12	$150,097	$4,504	.00%
PROMISE CITY	12	$143,727	$4,311	.00%
NON-PERMIT	2	$3,932	$119	.00%
OTHER	97	$657,281	$19,714	.02%
* TOTAL COUNTY *	375	$6,153,401	$184,591	.16%
WEBSTER COUNTY				
FT DODGE*	941	$58,420,686	$1,752,542	1.56%
GOWRIE	71	$1,424,588	$42,641	.04%
DAYTON	51	$1,410,872	$42,325	.04%
LEHIGH	25	$791,249	$23,727	.02%
OTHO	11	$30,484	$916	.00%
BADGER	23	$385,347	$11,560	.01%
CALLENDAR	17	$496,184	$14,887	.01%
CLARE	12	$77,628	$2,329	.00%
DUNCOMBE	17	$169,908	$5,096	.00%
HARCOURT	21	$888,151	$26,644	.02%
MOORLAND	14	$194,432	$5,833	.01%
VINCENT	17	$669,421	$20,083	.02%
NON-PERMIT	15	$93,896	$2,863	.00%
OTHER	255	$6,741,034	$202,228	.18%
* TOTAL COUNTY *	1,490	$71,793,680	$2,153,674	1.92%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	155	$4,768,110	$143,004	.13%
BUFFALO CENTER	78	$2,360,095	$70,716	.06%
LAKE MILLS	127	$3,614,040	$108,423	.10%
THOMPSON	36	$1,275,441	$38,263	.03%
LELAND	15	$24,595	$738	.00%
RAKE	19	$284,600	$8,538	.01%
NON-PERMIT	3	$22,866	$686	.00%
OTHER	93	$1,226,685	$36,799	.03%
* TOTAL COUNTY *	526	$13,576,432	$407,169	.36%
WINNESHIEK COUNTY				
DECORAH*	301	$13,707,725	$411,187	.37%
CALMAR	64	$1,387,630	$41,619	.04%
OSSIAN	62	$1,024,388	$30,733	.03%
FT. ATKINSON	37	$1,386,056	$41,581	.04%
RIDGEWAY	21	$236,952	$7,106	.01%
SPILLVILLE	27	$497,300	$14,899	.01%
NON-PERMIT	8	$7,199	$220	.00%
OTHER	187	$3,192,570	$95,758	.09%
* TOTAL COUNTY *	707	$21,439,822	$643,093	.57%
WOODBURY COUNTY				
SIOUX CITY*	2,041	$137,548,409	$4,126,347	3.68%
MOVILLE	63	$2,139,441	$64,159	.06%
ANTHON	53	$1,241,216	$37,238	.03%
CORRECTIONVILLE	59	$823,174	$24,695	.02%
DANBURY	32	$498,671	$14,959	.01%
SERGEANT BLUFF	65	$941,665	$28,249	.03%
SLOAN	46	$734,852	$22,047	.02%
CUSHING	23	$179,707	$5,391	.01%
HORNICK	17	$303,266	$9,092	.01%
LAWTON	29	$325,179	$9,756	.01%
OTO	11	$81,105	$2,434	.00%
PIERSON	27	$357,544	$10,724	.01%
SALIX	19	$293,883	$8,817	.01%
SMITHLAND	19	$128,363	$3,849	.00%
NON-PERMIT	42	$483,754	$14,530	.01%
OTHER	110	$1,076,808	$32,305	.03%
* TOTAL COUNTY *	2,656	$147,157,036	$4,414,583	3.94%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1980

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	60	$937,173	$28,118	.03%
NORTHWOOD*	95	$4,599,227	$137,965	.12%
FERTILE	16	$188,521	$5,655	.01%
GRAFTON	24	$706,936	$21,207	.02%
HANLONTOWN	19	$322,061	$9,661	.01%
JOICE	14	$151,684	$4,551	.00%
KENSETT	21	$609,402	$16,285	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	76	$947,371	$28,415	.03%
* TOTAL COUNTY *	325	$8,462,375	$253,857	.23%
WRIGHT COUNTY				
CLARION*	176	$5,598,791	$167,957	.15%
EAGLE GROVE	152	$5,271,145	$158,137	.14%
BELMOND	128	$5,712,552	$171,320	.15%
DOWS	42	$746,153	$22,385	.02%
GOLDFIELD	42	$1,513,563	$45,407	.04%
ROWAN	19	$374,458	$11,233	.01%
WOOLSTOCK	14	$1,681,928	$50,459	.05%
NON-PERMIT	4	$2,098	$65	.00%
OTHER	103	$1,080,214	$32,390	.03%
* TOTAL COUNTY *	680	$21,980,902	$659,352	.59%
* LATE FILERS *	7,887	$60,447,514	$1,812,975	1.62%
** GRAND TOTAL **	97,775	$3,734,300,437	$112,017,657	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	61	$193,463
* TOTAL *	61	$193,463

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$16,922
BLDG. MTL.	21	$53,380
GEN. MDSE.	6	$10,715
FOOD	6	$7,169
MOTOR VEH.	39	$31,145
APPAREL	6	$5,288
HOME FURN.	12	$4,183
EAT DRINK	27	$23,831
SPECIALTY	50	$23,164
SERVICES	122	$24,845
WHOLESALE	46	$109,445
MISC.	55	$48,557
* TOTAL *	401	$358,644

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$19,604
BLDG. MTL.	5	$7,737
GEN. MDSE.		
FOOD	7	$6,267
MOTOR VEH.	19	$20,427
APPAREL		
HOME FURN.	7	$3,480
EAT DRINK	20	$10,657
SPECIALTY	37	$13,270
SERVICES	68	$10,523
WHOLESALE	27	$42,084
MISC.	29	$22,524
* TOTAL *	224	$156,573

ALLAMAKEE CLASS	WAUKON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$19,868	13	$63,433	19	$83,301
BLDG. MTL.	6	$11,607	18	$28,105	24	$39,712
GEN. MDSE.	5	$28,986	7	$6,755	12	$35,741
FOOD	5	$16,459	10	$6,785	15	$23,244
MOTOR VEH.	22	$19,400	27	$11,451	49	$30,851
APPAREL	9	$8,790	9	$4,480	18	$13,270
HOME FURN.	8	$4,374	12	$6,521	20	$10,895
EAT DRINK	16	$9,375	33	$19,097	49	$28,472
SPECIALTY	23	$18,803	57	$12,075	80	$30,878
SERVICES	72	$17,012	113	$23,797	185	$40,809
WHOLESALE	10	$31,634	38	$31,355	48	$62,989
MISC.	24	$10,061	59	$49,026	83	$59,087
* TOTAL *	206	$196,369	396	$262,880	602	$459,249

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1960

APPANOOSE CLASS	CENTERVILLE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$53,440	12	$16,442	18	$69,882
BLDG. MTL.	12	$28,387	10	$12,227	22	$40,614
GEN. MDSE.	11	$73,725			11	$73,725
FOOD	11	$23,667	9	$1,536	20	$25,203
MOTOR VEH.	36	$36,313	16	$2,324	52	$38,637
APPAREL	11	$15,272			11	$15,272
HOME FURN.	11	$13,584			11	$13,584
EAT DRINK	23	$22,709	19	$5,292	42	$28,001
SPECIALTY	53	$34,261	53	$3,501	106	$37,762
SERVICES	83	$21,289	72	$7,088	155	$28,377
WHOLESALE	21	$43,881	19	$26,179	40	$70,060
MISC.	32	$28,318	44	$11,159	76	$39,477
* TOTAL *	310	$394,846	254	$86,248	564	$481,094

AUDUBON CLASS	AUDUBON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$39,177	8	$2,234	14	$41,411
BLDG. MTL.	11	$14,929	5	$2,532	16	$17,461
GEN. MDSE.	5	$8,291			5	$8,291
FOOD	5	$9,358	6	$2,601	11	$11,959
MOTOR VEH.	8	$13,237	10	$5,799	18	$19,036
APPAREL	8	$6,840	5	$380	13	$7,220
HOME FURN.	10	$13,357	6	$2,293	16	$15,650
EAT DRINK	9	$8,851	17	$6,277	26	$15,128
SPECIALTY	28	$17,301	26	$1,640	54	$18,941
SERVICES	50	$14,139	48	$7,387	98	$21,526
WHOLESALE	14	$46,867	23	$17,223	37	$64,090
MISC.	27	$15,841	30	$2,988	57	$18,829
* TOTAL *	181	$208,168	184	$51,354	365	$259,542

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

BENTON CLASS	BELLE PLAINE NO. OF BUS.	 COMPUTED TAX	VINTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					19	$25,443
BLDG. MTL.			7	$24,508	25	$28,163
GEN. MDSE.	5	$9,516	6	$16,090		
FOOD					11	$7,274
MOTOR VEH.	10	$21,418	21	$20,446	30	$21,625
APPAREL	6	$8,798	7	$14,089		
HOME FURN.	5	$2,980	11	$14,867	11	$5,281
EAT DRINK	12	$7,960	14	$17,007	35	$14,414
SPECIALTY	11	$8,023	37	$17,705	58	$32,759
SERVICES	37	$11,605	55	$16,813	128	$19,691
WHOLESALE	11	$9,192	19	$73,342	58	$63,995
MISC.	22	$42,511	34	$80,413	53	$10,509
* TOTAL *	119	$122,003	211	$295,280	428	$229,155

BENTON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	19	$25,443
BLDG. MTL.	32	$52,671
GEN. MDSE.	11	$25,606
FOOD	11	$7,274
MOTOR VEH.	61	$63,490
APPAREL	13	$22,887
HOME FURN.	27	$23,128
EAT DRINK	61	$39,381
SPECIALTY	106	$58,487
SERVICES	220	$48,109
WHOLESALE	88	$146,529
MISC.	109	$133,433
* TOTAL *	758	$646,436

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$523,650	9	$151,440		
BLDG. MTL.	58	$181,877	23	$73,235		
GEN. MDSE.	19	$749,451	10	$165,593		
FOOD	50	$158,620	28	$68,291		
MOTOR VEH.	155	$215,004	67	$102,144	7	$2,704
APPAREL	54	$134,310	44	$103,261		
HOME FURN.	90	$178,146	41	$56,958		
EAT DRINK	154	$277,795	66	$142,748	12	$11,144
SPECIALTY	464	$395,915	213	$160,854	30	$11,618
SERVICES	562	$407,420	245	$119,379	26	$8,273
WHOLESALE	185	$560,016	58	$75,503		
MISC.	217	$273,039	83	$126,176	24	$19,604
* TOTAL *	2,021	$4,055,243	887	$1,345,622	93	$53,343

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$21,888	34	$696,978
BLDG. MTL.	14	$29,440	95	$284,552
GEN. MDSE.	6	$6,895	35	$921,939
FOOD	10	$12,935	88	$239,846
MOTOR VEH.	27	$14,864	256	$334,716
APPAREL			98	$237,571
HOME FURN.	12	$4,134	143	$239,278
EAT DRINK	29	$15,938	261	$447,625
SPECIALTY	84	$6,182	791	$574,569
SERVICES	122	$20,915	955	$555,987
WHOLESALE	49	$62,343	292	$697,862
MISC.	111	$37,707	435	$456,526
* TOTAL *	476	$233,241	3,483	$5,687,449

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$72,828	14	$35,204	20	$108,032
BLDG. MTL.	15	$26,503	13	$11,821	28	$38,324
GEN. MDSE.	10	$60,250			10	$60,250
FOOD	11	$26,057	11	$8,288	22	$34,345
MOTOR VEH.	34	$39,766	26	$9,015	60	$48,781
APPAREL	11	$20,860			11	$20,860
HOME FURN.	16	$37,567	10	$8,389	26	$45,956
EAT DRINK	34	$45,190	17	$5,967	51	$51,157
SPECIALTY	97	$48,485	75	$7,327	172	$55,812
SERVICES	135	$36,851	91	$10,656	226	$47,507
WHOLESALE	32	$47,518	38	$45,684	70	$93,202
MISC.	53	$43,521	61	$51,196	114	$94,717
* TOTAL *	454	$505,396	356	$193,547	810	$698,943

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$45,061	20	$31,760	25	$76,821
BLDG. MTL.	9	$22,664	29	$38,741	38	$61,405
GEN. MDSE.	7	$52,875	8	$9,263	15	$62,138
FOOD			14	$10,194	14	$10,194
MOTOR VEH.	27	$36,589	32	$42,693	59	$79,282
APPAREL	17	$21,291	10	$2,758	27	$24,049
HOME FURN.	12	$13,295	13	$6,658	25	$19,953
EAT DRINK	20	$24,996	26	$20,492	46	$45,488
SPECIALTY	59	$37,660	92	$17,865	151	$55,525
SERVICES	81	$54,987	144	$40,694	225	$95,681
WHOLESALE	26	$128,716	61	$95,178	87	$223,894
MISC.	38	$60,942	84	$18,721	122	$79,663
* TOTAL *	301	$499,076	533	$335,017	834	$834,093

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$11,945	15	$11,945
BLDG. MTL.	9	$24,916	20	$30,017	29	$54,933
GEN. MDSE.	5	$35,197			5	$35,197
FOOD	5	$20,121	16	$9,853	21	$29,974
MOTOR VEH.	16	$20,415	30	$31,122	48	$51,537
APPAREL	8	$7,422			8	$7,422
HOME FURN.	8	$4,826	16	$6,251	24	$11,077
EAT DRINK	22	$19,923	33	$17,139	55	$37,062
SPECIALTY	50	$32,563	67	$8,071	117	$40,634
SERVICES	72	$16,415	146	$19,109	218	$35,524
WHOLESALE	26	$72,450	69	$99,850	95	$172,300
MISC.	34	$72,104	63	$26,850	97	$98,954
* TOTAL *	257	$326,352	475	$260,207	732	$586,559

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$70,628	21	$25,927	30	$96,555
BLDG. MTL.	12	$32,377	19	$64,982	31	$97,359
GEN. MDSE.	7	$60,681	6	$8,016	13	$68,697
FOOD	9	$28,748	6	$3,103	15	$31,851
MOTOR VEH.	33	$47,835	24	$10,551	57	$58,386
APPAREL	18	$39,524	7	$2,648	25	$42,172
HOME FURN.	21	$20,782	13	$18,798	34	$39,580
EAT DRINK	29	$41,363	34	$15,084	63	$56,447
SPECIALTY	65	$61,949	66	$14,419	131	$76,368
SERVICES	111	$44,489	101	$14,815	212	$59,304
WHOLESALE	39	$74,171	56	$118,916	95	$193,087
MISC.	55	$55,079	78	$22,358	133	$77,437
* TOTAL *	408	$577,626	431	$319,617	839	$897,243

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$77,989
BLDG. MTL.	36	$45,596
GEN. MDSE.	9	$15,153
FOOD	24	$12,862
MOTOR VEH.	55	$40,254
APPAREL	7	$5,732
HOME FURN.	26	$9,920
EAT DRINK	40	$21,666
SPECIALTY	89	$25,632
SERVICES	210	$48,819
WHOLESALE	57	$119,667
MISC.	102	$34,887
* TOTAL *	684	$458,177

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$65,648
BLDG. MTL.	22	$28,031
GEN. MDSE.	9	$15,162
FOOD	16	$14,826
MOTOR VEH.	39	$28,334
APPAREL	12	$13,156
HOME FURN.	25	$12,937
EAT DRINK	31	$16,461
SPECIALTY	83	$23,198
SERVICES	166	$47,602
WHOLESALE	63	$150,734
MISC.	70	$10,425
* TOTAL *	552	$426,534

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

CARROLL CLASS	CARROLL* NO. OF BUS.	CARROLL* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	7	$65,238	27	$26,992	34	$92,230
BLDG. MTL.	15	$59,741	21	$30,771	36	$90,512
GEN. MDSE.	9	$115,087	9	$7,092	18	$122,179
FOOD	9	$30,320	12	$5,178	21	$35,498
MOTOR VEH.	25	$42,654	40	$33,815	65	$76,469
APPAREL	15	$30,699			15	$30,699
HOME FURN.	15	$42,369	12	$16,311	27	$58,680
EAT DRINK	34	$53,088	38	$23,612	72	$76,700
SPECIALTY	60	$67,858	63	$18,541	123	$86,399
SERVICES	109	$50,583	114	$30,765	223	$81,348
WHOLESALE	46	$89,127	72	$108,744	118	$197,871
MISC.	39	$12,834	52	$36,415	91	$49,249
* TOTAL *	383	$659,598	460	$338,236	843	$997,834

CASS CLASS	ATLANTIC* NO. OF BUS.	ATLANTIC* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			21	$16,627	21	$16,627
BLDG. MTL.	12	$54,610	14	$11,616	26	$66,226
GEN. MDSE.	9	$85,038	5	$3,899	14	$88,937
FOOD	9	$27,631	7	$9,625	16	$37,256
MOTOR VEH.	34	$31,722	24	$15,774	58	$47,496
APPAREL	19	$21,715			19	$21,715
HOME FURN.	18	$15,524	15	$4,295	33	$19,819
EAT DRINK	21	$28,692	26	$14,070	47	$42,762
SPECIALTY	56	$48,716	58	$13,396	114	$62,112
SERVICES	90	$32,921	114	$37,275	204	$70,196
WHOLESALE	33	$103,158	52	$78,358	85	$181,516
MISC.	52	$87,526	56	$19,197	108	$106,723
* TOTAL *	353	$537,253	392	$224,132	745	$761,385

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$16,956	18	$16,956
BLDG. MTL.	5	$10,878	14	$16,354	19	$27,232
GEN. MDSE.	5	$17,944	8	$7,577	13	$25,521
FOOD	6	$9,876	8	$6,782	14	$16,658
MOTOR VEH.	14	$18,746	43	$42,943	57	$61,689
APPAREL	8	$11,786			8	$11,786
HOME FURN.	7	$11,089	18	$6,536	25	$17,625
EAT DRINK	9	$5,752	32	$26,320	41	$32,072
SPECIALTY	39	$13,860	89	$15,797	128	$29,657
SERVICES	50	$11,887	166	$26,768	216	$38,655
WHOLESALE	20	$56,777	63	$119,179	83	$175,956
MISC.	27	$47,655	93	$40,866	120	$88,521
* TOTAL *	190	$216,251	552	$326,078	742	$542,329

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$169,361	5	$31,020	12	$5,772
BLDG. MTL.	24	$74,609	7	$27,172	12	$24,501
GEN. MDSE.	10	$365,488	6	$11,274		
FOOD	31	$63,608	5	$17,934	7	$3,315
MOTOR VEH.	78	$92,984	25	$28,622	21	$3,705
APPAREL	36	$103,049	13	$12,394		
HOME FURN.	35	$53,123	14	$8,087		
EAT DRINK	84	$116,399	29	$32,940	21	$22,553
SPECIALTY	185	$153,999	63	$30,306	54	$20,812
SERVICES	265	$220,606	90	$40,317	74	$15,378
WHOLESALE	84	$215,993	21	$17,297	50	$30,218
MISC.	113	$52,671	23	$20,537	58	$24,560
* TOTAL *	944	$1,681,890	311	$277,800	309	$155,714

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	26	$206,153
BLDG. MTL.	43	$126,282
GEN. MDSE.	16	$376,762
FOOD	33	$84,857
MOTOR VEH.	124	$130,311
APPAREL	49	$115,443
HOME FURN.	49	$61,210
EAT DRINK	134	$171,892
SPECIALTY	302	$205,117
SERVICES	429	$276,101
WHOLESALE	155	$263,508
MISC.	204	$97,768
* TOTAL *	1,564	$2,115,404

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$60,074	16	$11,166	21	$71,240
BLDG. MTL.	11	$17,334	7	$24,319	18	$41,653
GEN. MDSE.	5	$53,270			5	$53,270
FOOD	7	$23,946			7	$23,946
MOTOR VEH.	23	$35,290	21	$16,684	44	$51,974
APPAREL	14	$24,565			14	$24,565
HOME FURN.	12	$22,928	7	$1,990	19	$24,918
EAT DRINK	23	$26,752	18	$8,016	41	$34,768
SPECIALTY	51	$40,057	49	$13,275	100	$53,332
SERVICES	100	$25,213	102	$25,004	202	$50,217
WHOLESALE	23	$21,429	44	$41,332	67	$62,761
MISC.	36	$44,634	64	$23,609	100	$68,243
* TOTAL *	310	$395,492	328	$165,395	638	$560,887

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$12,301	18	$12,301
BLDG. MTL.	7	$22,947	17	$18,786	24	$41,733
GEN. MDSE.	5	$21,061	5	$1,268	10	$22,329
FOOD			12	$4,572	12	$4,572
MOTOR VEH.	26	$38,522	25	$23,189	51	$61,711
APPAREL	8	$7,647			8	$7,647
HOME FURN.	7	$8,653	6	$3,396	13	$12,049
EAT DRINK	14	$14,268	28	$16,386	42	$30,654
SPECIALTY	31	$22,106	64	$4,491	95	$26,597
SERVICES	53	$22,814	90	$14,960	143	$37,774
WHOLESALE	17	$73,971	50	$66,160	67	$140,131
MISC.	28	$45,051	67	$31,582	95	$76,633
* TOTAL *	196	$277,040	382	$197,091	578	$474,131

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$23,920			6	$23,920
GEN. MDSE.						
FOOD	7	$16,024			7	$16,024
MOTOR VEH.	20	$22,840	11	$901	31	$23,741
APPAREL	5	$6,639			5	$6,639
HOME FURN.	10	$6,241			10	$6,241
EAT DRINK	14	$16,720			14	$16,720
SPECIALTY	39	$14,887	17	$3,785	56	$18,672
SERVICES	63	$18,502	35	$6,608	98	$25,110
WHOLESALE	24	$56,994	17	$5,592	41	$62,586
MISC.	23	$96,249	25	$19,231	48	$115,480
* TOTAL *	211	$279,016	105	$36,117	316	$315,133

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$67,683	17	$17,333	25	$85,016
BLDG. MTL.	26	$59,486	14	$13,931	40	$73,417
GEN. MDSE.	11	$163,342			11	$163,342
FOOD	14	$34,653	8	$1,757	22	$36,410
MOTOR VEH.	26	$79,016	22	$8,036	48	$87,052
APPAREL	31	$56,334			31	$56,334
HOME FURN.	29	$41,758	9	$3,133	38	$44,891
EAT DRINK	37	$52,666	20	$6,929	57	$59,595
SPECIALTY	96	$87,152	41	$4,066	137	$91,218
SERVICES	146	$79,844	71	$5,112	217	$84,956
WHOLESALE	53	$122,826	41	$106,613	94	$229,439
MISC.	60	$39,089	39	$17,852	99	$56,941
* TOTAL *	537	$883,849	282	$184,762	819	$1,068,611

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$49,629
BLDG. MTL.	37	$76,723
GEN. MDSE.	15	$18,525
FOOD	28	$19,322
MOTOR VEH.	66	$48,318
APPAREL	8	$13,116
HOME FURN.	18	$15,514
EAT DRINK	63	$38,848
SPECIALTY	117	$36,243
SERVICES	212	$43,371
WHOLESALE	104	$229,270
MISC.	91	$19,260
* TOTAL *	793	$608,339

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$173,153				
BLDG. MTL.	20	$66,742	5	$11,228		
GEN. MDSE.	11	$312,762				
FOOD	27	$83,937				
MOTOR VEH.	62	$139,080	12	$5,902	5	$2,643
APPAREL	21	$33,225				
HOME FURN.	40	$81,936	8	$10,279		
EAT DRINK	87	$127,596	17	$13,810	13	$9,728
SPECIALTY	159	$217,152	17	$19,566	18	$1,547
SERVICES	280	$120,375	57	$11,238	32	$9,116
WHOLESALE	55	$67,917	27	$55,650	5	$3,539
MISC.	99	$84,132	35	$98,872	16	$12,799
* TOTAL *	870	$1,508,007	178	$225,545	89	$39,372

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$14,344	31	$187,497
BLDG. MTL.	13	$11,876	38	$89,846
GEN. MDSE.			11	$312,762
FOOD	8	$3,335	35	$87,272
MOTOR VEH.	26	$26,928	105	$174,553
APPAREL			21	$33,225
HOME FURN.	7	$8,990	55	$101,205
EAT DRINK	37	$16,118	154	$167,252
SPECIALTY	66	$4,292	260	$242,557
SERVICES	143	$36,534	512	$176,263
WHOLESALE	46	$66,414	135	$193,520
MISC.	83	$11,446	233	$207,249
* TOTAL *	453	$200,277	1,590	$1,973,201

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

CRAWFORD	DENISON,		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$48,086	18	$22,942	23	$71,028
BLDG. MTL.	15	$41,057	15	$16,764	30	$57,821
GEN. MDSE.	7	$54,261			7	$54,261
FOOD	6	$21,293	16	$6,455	22	$27,748
MOTOR VEH.	22	$34,471	30	$25,410	52	$59,881
APPAREL	16	$20,663			16	$20,663
HOME FURN.	15	$11,320	10	$272	25	$11,592
EAT DRINK	33	$39,504	30	$13,407	63	$52,911
SPECIALTY	43	$35,319	50	$9,694	93	$45,013
SERVICES	71	$26,422	125	$19,528	196	$45,950
WHOLESALE	22	$46,894	54	$40,442	76	$87,336
MISC.	41	$17,354	48	$17,322	89	$34,676
* TOTAL *	296	$396,644	396	$172,236	692	$568,880

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$77,827	32	$77,827
BLDG. MTL.	8	$19,962	30	$31,241	38	$51,203
GEN. MDSE.	7	$50,861	11	$17,672	18	$68,533
FOOD			16	$14,511	16	$14,511
MOTOR VEH.	23	$36,408	67	$40,830	90	$77,238
APPAREL	12	$19,497	7	$3,930	19	$23,427
HOME FURN.	8	$7,629	18	$6,227	26	$13,856
EAT DRINK	18	$14,547	42	$21,716	60	$36,263
SPECIALTY	32	$21,165	110	$21,985	142	$43,150
SERVICES	101	$49,388	214	$63,712	315	$113,100
WHOLESALE	21	$29,312	83	$169,502	104	$198,814
MISC.	45	$79,625	88	$57,967	133	$137,592
* TOTAL *	275	$328,394	718	$527,120	993	$855,514

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

DAVIS CLASS	BLOOMFIELD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$12,441	11	$3,068	16	$15,509
GEN. MDSE.						
FOOD						
MOTOR VEH.	14	$17,550	9	$1,382	23	$18,932
APPAREL	6	$7,307			6	$7,307
HOME FURN.						
EAT DRINK	11	$7,288			11	$7,288
SPECIALTY	24	$14,272	38	$6,279	62	$20,551
SERVICES	56	$16,373	39	$4,721	95	$21,094
WHOLESALE	7	$22,839	30	$35,598	37	$58,437
MISC.	39	$64,579	47	$9,794	86	$74,373
* TOTAL *	162	$162,649	174	$60,842	336	$223,491

DECATUR CLASS	LAMONI NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$17,129	10	$17,129
BLDG. MTL.			11	$12,381	11	$12,381
GEN. MDSE.			7	$12,603	7	$12,603
FOOD			5	$6,842	5	$6,842
MOTOR VEH.	9	$6,567	23	$7,792	32	$14,359
APPAREL			5	$3,940	5	$3,940
HOME FURN.			11	$8,011	11	$8,011
EAT DRINK	6	$5,913	16	$6,680	22	$12,593
SPECIALTY	14	$4,629	43	$9,368	57	$13,997
SERVICES	21	$2,734	62	$10,122	83	$12,856
WHOLESALE	8	$16,206	31	$31,009	39	$47,215
MISC.	21	$28,544	22	$4,545	43	$33,089
* TOTAL *	79	$64,593	246	$130,422	325	$195,015

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$6,059	14	$6,059
BLDG. MTL.	10	$46,444	13	$25,166	23	$71,610
GEN. MDSE.	6	$45,000			6	$45,000
FOOD			12	$7,370	12	$7,370
MOTOR VEH.	23	$52,311	15	$7,340	38	$59,651
APPAREL	9	$13,174			9	$13,174
HOME FURN.	7	$4,142	7	$3,741	14	$7,883
EAT DRINK	15	$12,418	24	$10,176	39	$22,594
SPECIALTY	40	$32,408	41	$10,393	81	$42,801
SERVICES	71	$13,181	92	$13,717	163	$26,898
WHOLESALE	21	$60,355	53	$67,643	74	$127,998
MISC.	35	$95,091	58	$19,537	93	$113,692
* TOTAL *	237	$374,524	323	$170,406	560	$544,930

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$207,282				
BLDG. MTL.	20	$35,896			9	$9,837
GEN. MDSE.	8	$221,507				
FOOD	37	$77,861			5	$5,654
MOTOR VEH.	50	$79,758	8	$20,279	33	$15,351
APPAREL	22	$55,749	18	$57,189		
HOME FURN.	44	$80,940	5	$10,219	9	$6,016
EAT DRINK	68	$108,791	9	$5,623	11	$10,185
SPECIALTY	159	$102,088	25	$55,928	51	$4,492
SERVICES	214	$123,437	42	$18,282	66	$9,531
WHOLESALE	65	$164,490	11	$36,187	28	$59,481
MISC.	87	$72,103	24	$203,989	67	$15,166
* TOTAL *	783	$1,329,902	142	$407,696	279	$135,713

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$207,282
BLDG. MTL.	29	$45,733
GEN. MDSE.	8	$221,507
FOOD	42	$93,515
MOTOR VEH.	91	$115,388
APPAREL	40	$112,938
HOME FURN.	58	$97,175
EAT DRINK	88	$124,599
SPECIALTY	235	$162,508
SERVICES	322	$151,250
WHOLESALE	104	$260,158
MISC.	178	$291,258
* TOTAL *	1,204	$1,883,311

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$34,522	24	$40,320	29	$74,842
BLDG. MTL.	7	$9,966	11	$11,198	18	$21,164
GEN. MDSE.	5	$18,913	6	$10,847	11	$29,760
FOOD			8	$3,804	8	$3,804
MOTOR VEH.	16	$19,845	34	$24,163	50	$44,008
APPAREL	9	$19,127	8	$4,471	17	$23,598
HOME FURN.	9	$8,352	19	$11,687	28	$20,039
EAT DRINK	19	$11,914	44	$29,548	63	$41,462
SPECIALTY	45	$61,540	83	$15,240	128	$76,780
SERVICES	64	$17,137	152	$20,261	216	$37,398
WHOLESALE	13	$6,382	43	$53,650	56	$60,032
MISC.	26	$17,605	68	$9,123	94	$26,728
* TOTAL *	216	$225,303	500	$234,312	718	$459,615

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$329,732			17	$19,630
BLDG. MTL.	52	$164,259			19	$63,397
GEN. MDSE.	17	$776,055	5	$35,847	5	$1,430
FOOD	50	$120,801	6	$5,572	16	$8,363
MOTOR VEH.	97	$132,028	12	$9,688	31	$43,498
APPAREL	58	$135,613	5	$5,218		
HOME FURN.	79	$120,246	8	$19,330	7	$11,111
EAT DRINK	156	$244,201	14	$11,736	59	$47,140
SPECIALTY	344	$330,439	25	$20,879	62	$13,236
SERVICES	443	$301,966	47	$22,160	155	$50,911
WHOLESALE	128	$248,383	14	$88,717	76	$112,390
MISC.	161	$134,856	17	$78,677	110	$45,250
* TOTAL *	1,602	$3,038,579	153	$297,824	557	$416,356

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$349,362
BLDG. MTL.	71	$227,656
GEN. MDSE.	27	$813,332
FOOD	72	$134,736
MOTOR VEH.	140	$185,214
APPAREL	63	$140,831
HOME FURN.	94	$150,687
EAT DRINK	229	$303,077
SPECIALTY	431	$364,554
SERVICES	645	$375,037
WHOLESALE	218	$449,490
MISC.	288	$258,783
* TOTAL *	2,312	$3,752,759

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$65,229	10	$16,668	16	$81,897
BLDG. MTL.	8	$23,041	9	$12,312	17	$35,353
GEN. MDSE.	9	$53,362			9	$53,362
FOOD	5	$19,510			5	$19,510
MOTOR VEH.	21	$25,875	21	$5,335	42	$31,210
APPAREL	7	$30,436			7	$30,436
HOME FURN.	13	$16,469			13	$16,469
EAT DRINK	21	$26,434	11	$6,261	32	$32,695
SPECIALTY	51	$26,698	38	$7,255	89	$33,953
SERVICES	80	$19,594	53	$5,863	133	$25,457
WHOLESALE	27	$95,111	26	$35,506	53	$130,617
MISC.	28	$7,745	42	$16,144	70	$23,889
* TOTAL *	276	$409,504	210	$105,344	486	$514,848

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$53,319	5	$33,912	28	$21,868
BLDG. MTL.	11	$22,992	5	$13,107	16	$25,719
GEN. MDSE.	8	$36,976				
FOOD	7	$17,248			20	$8,855
MOTOR VEH.	21	$27,271	15	$14,381	39	$22,708
APPAREL	16	$18,003				
HOME FURN.	13	$13,519			10	$307
EAT DRINK	23	$34,687	12	$7,027	31	$16,005
SPECIALTY	46	$62,806	27	$12,461	52	$8,955
SERVICES	83	$41,777	32	$11,810	136	$18,979
WHOLESALE	24	$59,458	16	$29,883	64	$167,902
MISC.	25	$9,816	28	$41,256	66	$62,464
* TOTAL *	283	$397,872	140	$163,837	462	$353,762

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$109,099
BLDG. MTL.	32	$61,818
GEN. MDSE.	8	$36,976
FOOD	27	$26,103
MOTOR VEH.	75	$64,360
APPAREL	16	$18,003
HOME FURN.	23	$13,826
EAT DRINK	66	$47,719
SPECIALTY	125	$84,222
SERVICES	251	$72,566
WHOLESALE	104	$257,243
MISC.	119	$113,536
* TOTAL *	885	$905,471

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$66,300	13	$15,809	19	$82,109
BLDG. MTL.	11	$33,437	11	$14,330	22	$47,767
GEN. MDSE.	8	$89,536	5	$2,311	13	$91,847
FOOD	7	$25,850	10	$2,727	17	$28,577
MOTOR VEH.	26	$31,631	17	$13,139	43	$44,770
APPAREL	16	$21,677			16	$21,677
HOME FURN.	16	$13,835	11	$3,263	27	$17,098
EAT DRINK	20	$30,584	19	$7,205	39	$37,789
SPECIALTY	69	$52,522	60	$7,710	129	$60,232
SERVICES	94	$30,178	95	$15,111	189	$45,289
WHOLESALE	33	$43,498	40	$84,874	73	$128,372
MISC.	44	$17,542	58	$10,623	102	$28,165
* TOTAL *	350	$456,590	339	$177,102	689	$633,692

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$59,559	14	$16,504	20	$76,063
BLDG. MTL.	6	$24,759	10	$5,718	16	$30,477
GEN. MDSE.						
FOOD			8	$1,071	8	$1,071
MOTOR VEH.	17	$29,495	19	$8,497	36	$37,992
APPAREL	9	$12,116			9	$12,116
HOME FURN.	13	$5,434	9	$2,232	22	$7,666
EAT DRINK	21	$20,971	15	$4,816	36	$25,787
SPECIALTY	37	$38,402	34	$4,877	71	$43,279
SERVICES	59	$19,408	59	$7,324	118	$26,732
WHOLESALE	20	$80,451	50	$88,718	70	$169,169
MISC.	38	$25,043	52	$23,295	90	$48,338
* TOTAL *	226	$315,638	270	$163,052	496	$478,690

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$20,613
BLDG. MTL.	20	$21,516
GEN. MDSE.	8	$9,567
FOOD	10	$16,987
MOTOR VEH.	27	$21,219
APPAREL	6	$7,654
HOME FURN.	9	$4,992
EAT DRINK	28	$13,448
SPECIALTY	44	$10,429
SERVICES	105	$25,413
WHOLESALE	34	$59,439
MISC.	35	$13,552
* TOTAL *	344	$224,829

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

GREENE CLASS	JEFFERSON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			11	$8,679	11	$8,679
BLDG. MTL.	10	$20,551	7	$6,757	17	$27,308
GEN. MDSE.	6	$26,545			6	$26,545
FOOD			5	$3,165	5	$3,165
MOTOR VEH.	11	$18,612	26	$11,554	37	$30,166
APPAREL	8	$7,668			8	$7,668
HOME FURN.	7	$4,781			7	$4,781
EAT DRINK	14	$13,237	15	$6,293	29	$19,530
SPECIALTY	47	$20,463	37	$1,529	84	$21,992
SERVICES	76	$24,631	72	$12,855	148	$37,486
WHOLESALE	18	$42,105	34	$98,233	52	$140,338
MISC.	38	$80,590	36	$14,534	74	$95,124
* TOTAL *	235	$259,183	243	$163,599	478	$422,782

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$36,641	14	$21,407	20	$58,048
BLDG. MTL.	6	$4,405	9	$11,760	15	$16,165
GEN. MDSE.			5	$3,805	5	$3,805
FOOD			12	$10,201	12	$10,201
MOTOR VEH.	16	$13,983	24	$11,328	40	$25,311
APPAREL	7	$6,512			7	$6,512
HOME FURN.			17	$3,624	17	$3,624
EAT DRINK	7	$5,147	27	$15,891	34	$21,038
SPECIALTY	25	$12,384	62	$9,288	87	$21,672
SERVICES	33	$6,687	105	$14,695	138	$21,382
WHOLESALE	13	$79,037	49	$102,897	62	$181,934
MISC.	27	$40,071	52	$18,688	79	$58,759
* TOTAL *	140	$204,867	376	$223,584	516	$428,451

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$70,433
BLDG. MTL.	17	$28,450
GEN. MDSE.	5	$5,467
FOOD	13	$14,488
MOTOR VEH.	35	$18,814
APPAREL	7	$5,786
HOME FURN.	9	$7,655
EAT DRINK	30	$15,523
SPECIALTY	72	$13,571
SERVICES	153	$15,910
WHOLESALE	53	$77,686
MISC.	77	$18,261
* TOTAL *	495	$292,244

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$50,502	20	$24,446	25	$74,948
BLDG. MTL.	13	$41,088	16	$19,610	29	$60,698
GEN. MDSE.	7	$33,041			7	$33,041
FOOD	10	$23,014	6	$4,293	16	$27,307
MOTOR VEH.	22	$24,835	26	$15,727	48	$40,562
APPAREL	10	$15,518			10	$15,518
HOME FURN.	10	$12,776	9	$2,445	19	$15,221
EAT DRINK	24	$22,252	18	$18,606	42	$40,858
SPECIALTY	81	$41,885	56	$14,990	137	$56,875
SERVICES	97	$43,583	101	$28,528	198	$72,111
WHOLESALE	31	$25,106	50	$158,654	81	$183,760
MISC.	52	$16,032	71	$9,870	123	$25,902
* TOTAL *	362	$349,632	373	$297,169	735	$646,801

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$71,764
BLDG. MTL.	23	$37,836
GEN. MDSE.	12	$10.206
FOOD	17	$11,990
MOTOR VEH.	33	$17,732
APPAREL	8	$14,334
HOME FURN.	16	$14,056
EAT DRINK	30	$16,143
SPECIALTY	62	$35,290
SERVICES	154	$51,848
WHOLESALE	66	$184,957
MISC.	60	$13,142
* TOTAL *	501	$479,298

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$75,750			20	$26,906
BLDG. MTL.	6	$13,648	6	$9,853	22	$55,452
GEN. MDSE.	8	$72,590				
FOOD	5	$18,644			12	$11,452
MOTOR VEH.	20	$18,454	13	$10,308	37	$29,219
APPAREL	12	$16,968	5	$5,602	7	$3,824
HOME FURN.	9	$14,405			17	$10.703
EAT DRINK	25	$24,078	7	$4,812	25	$12,520
SPECIALTY	42	$35,345	29	$14,928	75	$9,726
SERVICES	82	$35,396	42	$9,335	134	$18,858
WHOLESALE	19	$58,803	12	$37,177	63	$162,498
MISC.	35	$11,425	34	$57,772	75	$23,620
* TOTAL *	269	$395,506	148	$149,787	487	$364,778

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$83,520	14	$23,615	20	$107,135
BLDG. MTL.	11	$27,049	12	$29,700	23	$56,749
GEN. MDSE.	7	$49,503			7	$49,503
FOOD	5	$14,014	8	$5,541	13	$19,555
MOTOR VEH.	24	$23,971	35	$28,949	59	$52,920
APPAREL	14	$17,604			14	$17,604
HOME FURN.	8	$9,666	12	$12,646	20	$22,312
EAT DRINK	18	$26,574	12	$6,546	30	$33,120
SPECIALTY	49	$37,612	50	$5,215	99	$42,827
SERVICES	76	$15,285	103	$21,053	179	$36,338
WHOLESALE	21	$99,750	51	$77,729	72	$177,479
MISC.	31	$31,253	82	$47,146	113	$78,399
* TOTAL *	270	$435,801	379	$258,140	649	$693,941

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$64,839	10	$4,942	15	$69,781
BLDG. MTL.	9	$35,539	8	$10,533	17	$46,072
GEN. MDSE.	6	$17,146			6	$17,146
FOOD			11	$2,847	11	$2,847
MOTOR VEH.	19	$17,069	13	$8,141	32	$25,210
APPAREL	7	$7,066			7	$7,066
HOME FURN.			5	$1,513	5	$1,513
EAT DRINK	15	$8,294	20	$9,303	35	$17,597
SPECIALTY	26	$11,503	38	$11,574	64	$23,077
SERVICES	57	$14,644	65	$5,900	122	$20,544
WHOLESALE	22	$69,825	31	$46,713	53	$116,538
MISC.	35	$22,260	37	$8,334	72	$30,594
* TOTAL *	201	$268,185	238	$109,800	439	$377,985

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$58,850	16	$7,978	21	$66,828
BLDG. MTL.	11	$40,498	10	$6,026	21	$46,524
GEN. MDSE.						
FOOD	5	$18,770	8	$1,760	13	$20,530
MOTOR VEH.	19	$23,121	22	$15,484	41	$38,605
APPAREL	10	$14,885	5	$550	15	$15,435
HOME FURN.	10	$8,805			10	$8,805
EAT DRINK	14	$13,464	17	$8,820	31	$22,284
SPECIALTY	34	$15,888	52	$2,870	86	$18,758
SERVICES	47	$24,815	69	$9,497	116	$34,312
WHOLESALE	24	$102,405	32	$20,589	56	$122,994
MISC.	40	$44,286	42	$10,559	82	$54,845
* TOTAL *	219	$365,787	273	$84,133	492	$449,920

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$54,988
BLDG. MTL.	14	$25,677
GEN. MDSE.	5	$11,351
FOOD	12	$11,973
MOTOR VEH.	30	$24,906
APPAREL	9	$7,904
HOME FURN.	11	$4,394
EAT DRINK	17	$11,255
SPECIALTY	48	$18,997
SERVICES	90	$18,518
WHOLESALE	45	$91,033
MISC.	49	$23,068
* TOTAL *	345	$304,064

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$65,256
BLDG. MTL.	18	$35,915
GEN. MDSE.	9	$11,135
FOOD	20	$26,123
MOTOR VEH.	59	$50,929
APPAREL	13	$8,040
HOME FURN.	13	$29,073
EAT DRINK	39	$94,981
SPECIALTY	97	$42,440
SERVICES	172	$56,457
WHOLESALE	56	$121,698
MISC.	84	$72,250
* TOTAL *	594	$614,297

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$49,011	22	$22,206	28	$71,217
BLDG. MTL.	9	$25,318	15	$45,075	24	$70,393
GEN. MDSE.						
FOOD	6	$19,114	18	$7,398	24	$26,512
MOTOR VEH.	28	$33,588	26	$22,286	54	$55,874
APPAREL	14	$16,036			14	$16,036
HOME FURN.	9	$15,026	15	$3,560	24	$18,586
EAT DRINK	28	$22,134	40	$21,909	68	$44,043
SPECIALTY	51	$66,592	77	$34,761	128	$101,353
SERVICES	85	$21,655	153	$22,785	238	$44,440
WHOLESALE	21	$32,758	55	$93,246	76	$126,004
MISC.	40	$39,485	64	$21,837	104	$61,322
* TOTAL *	297	$340,717	485	$295,063	782	$635,780

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$101,466	23	$73,621	31	$175,087
BLDG. MTL.	14	$39,338	31	$42,596	45	$81,934
GEN. MDSE.	14	$104,906	6	$12,387	20	$117,293
FOOD	11	$49,173	12	$10,781	23	$59,954
MOTOR VEH.	41	$51,906	49	$32,929	90	$84,835
APPAREL	20	$24,881			20	$24,881
HOME FURN.	30	$48,842	16	$6,200	46	$55,042
EAT DRINK	34	$45,369	26	$19,060	60	$64,429
SPECIALTY	109	$75,042	103	$21,323	212	$96,365
SERVICES	160	$97,709	173	$38,706	333	$136,415
WHOLESALE	36	$61,559	76	$139,371	112	$200,930
MISC.	57	$34,438	99	$37,360	156	$71,798
* TOTAL *	534	$734,629	614	$434,334	1,148	$1,168,963

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$1,942	8	$1,942
BLDG. MTL.	12	$38,554	6	$8,221	18	$46,775
GEN. MDSE.	8	$56,928			8	$56,928
FOOD	10	$27,750			10	$27,750
MOTOR VEH.	29	$38,894	16	$14,515	45	$53,409
APPAREL	13	$23,878			13	$23,878
HOME FURN.	14	$15,654	8	$678	22	$16,332
EAT DRINK	23	$26,699	6	$1,556	29	$28,255
SPECIALTY	76	$39,366	21	$3,782	97	$43,148
SERVICES	100	$37,699	75	$8,315	175	$46,014
WHOLESALE	31	$56,789	25	$26,661	56	$83,450
MISC.	54	$111,207	36	$3,641	90	$114,848
* TOTAL *	370	$473,418	201	$69,311	571	$542,729

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

JOHNSON CLASS	IOWA CITY* NO. OF BUS.	 COMPUTED TAX	CORALVILLE NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	10	$290,306			12	$7,522
BLDG. MTL.	22	$71,985	6	$45,017	16	$37,683
GEN. MDSE.	13	$383,601				
FOOD	31	$121,903			14	$6,437
MOTOR VEH.	62	$88,526	21	$32,843	30	$22,176
APPAREL	51	$85,461				
HOME FURN.	62	$83,870	12	$16,251	19	$11,016
EAT DRINK	81	$201,519	29	$100,970	28	$66,104
SPECIALTY	256	$316,705	34	$25,977	98	$24,736
SERVICES	296	$216,926	57	$45,787	161	$37,605
WHOLESALE	67	$134,124	13	$35,656	68	$57,407
MISC.	131	$99,155	39	$82,296	97	$21,954
* TOTAL *	1,082	$2,094,081	211	$384,797	543	$292,640

JOHNSON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	22	$297,828
BLDG. MTL.	44	$154,685
GEN. MDSE.	13	$383,601
FOOD	45	$128,340
MOTOR VEH.	113	$143,545
APPAREL	51	$85,461
HOME FURN.	93	$111,137
EAT DRINK	138	$368,593
SPECIALTY	388	$367,418
SERVICES	514	$300,318
WHOLESALE	148	$227,187
MISC.	267	$203,405
* TOTAL *	1,836	$2,771,518

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$101,545			16	$11,007
BLDG. MTL.	6	$17,825	7	$12,244	15	$15,932
GEN. MDSE.			5	$19,326		
FOOD			8	$10,068	9	$1,953
MOTOR VEH.	20	$13,603	19	$26,134	28	$26,472
APPAREL	7	$4,145				
HOME FURN.			12	$8,642	9	$885
EAT DRINK	10	$8,838	6	$7,277	20	$12,968
SPECIALTY	27	$11,551	31	$18,587	48	$10,825
SERVICES	46	$11,467	48	$11,322	120	$11,162
WHOLESALE	15	$21,808	22	$60,820	55	$47,259
MISC.	30	$36,673	39	$72,248	61	$13,658
* TOTAL *	167	$227,455	197	$246,668	381	$152,121

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$112,552
BLDG. MTL.	28	$46,001
GEN. MDSE.	5	$19,326
FOOD	17	$12,021
MOTOR VEH.	67	$66,209
APPAREL	7	$4,145
HOME FURN.	21	$9,527
EAT DRINK	36	$29,083
SPECIALTY	106	$40,963
SERVICES	214	$33,951
WHOLESALE	92	$129,887
MISC.	130	$122,579
* TOTAL *	745	$626,244

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1960

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$43,168
BLDG. MTL.	22	$24,035
GEN. MDSE.		
FOOD	17	$9,251
MOTOR VEH.	48	$30,603
APPAREL	7	$4,341
HOME FURN.	15	$11,187
EAT DRINK	38	$19,455
SPECIALTY	87	$29,829
SERVICES	175	$27,421
WHOLESALE	79	$108,398
MISC.	76	$33,040
* TOTAL *	585	$340,748

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$16,202	24	$16,202
BLDG. MTL.	9	$22,635	19	$27,215	28	$49,850
GEN. MDSE.	10	$78,324	8	$8,057	18	$86,381
FOOD	6	$20,443	16	$6,244	22	$26,687
MOTOR VEH.	21	$30,207	41	$32,111	62	$62,318
APPAREL	13	$20,054	6	$2,151	19	$22,205
HOME FURN.	17	$22,352	7	$3,812	24	$26,164
EAT DRINK	21	$29,198	29	$15,861	50	$45,059
SPECIALTY	60	$54,293	79	$27,840	139	$82,133
SERVICES	87	$28,031	123	$20,478	210	$48,509
WHOLESALE	40	$141,356	82	$166,913	122	$308,269
MISC.	41	$96,883	82	$35,129	123	$132,012
* TOTAL *	325	$543,776	516	$362,013	841	$905,789

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$58,533	8	$97,524	17	$32,185
BLDG. MTL.	9	$34,080	11	$58,482	14	$14,777
GEN. MDSE.	6	$17,106	8	$114,669	5	$83,461
FOOD	11	$22,008	10	$39,037	12	$24,132
MOTOR VEH.	37	$30,213	34	$36,530	29	$22,689
APPAREL	13	$22,857	19	$40,594		
HOME FURN.	18	$19,765	19	$23,614	17	$17,714
EAT DRINK	28	$39,836	41	$53,316	28	$24,656
SPECIALTY	69	$38,491	71	$57,945	73	$22,104
SERVICES	108	$36,918	125	$56,035	133	$34,585
WHOLESALE	22	$47,187	31	$61,123	49	$123,494
MISC.	37	$12,409	69	$109,191	88	$20,856
* TOTAL *	363	$379,403	446	$748,060	465	$420,653

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$188,242
BLDG. MTL.	34	$107,339
GEN. MDSE.	19	$215,236
FOOD	33	$85,177
MOTOR VEH.	100	$89,432
APPAREL	32	$63,451
HOME FURN.	54	$61,093
EAT DRINK	97	$117,808
SPECIALTY	213	$118,540
SERVICES	366	$127,538
WHOLESALE	102	$231,804
MISC.	194	$142,456
* TOTAL *	1,274	$1,548,116

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$788,973	6	$120,230		
BLDG. MTL.	67	$362,744	13	$27,644		
GEN. MDSE.	28	$1,390,697				
FOOD	80	$251,301	13	$60,764		
MOTOR VEH.	183	$283,463	31	$82,920	6	$4,115
APPAREL	127	$236,835	6	$10,121		
HOME FURN.	133	$286,121	17	$20,522		
EAT DRINK	239	$499,983	33	$63,752	7	$7,660
SPECIALTY	640	$638,311	103	$65,988	20	$5,291
SERVICES	846	$732,488	126	$59,571	26	$6,061
WHOLESALE	278	$883,250	46	$66,449	9	$2,773
MISC.	319	$418,241	66	$34,161	31	$73,230
* TOTAL *	2,969	$6,772,407	460	$612,122	99	$99,130

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$26,895	60	$936,098
BLDG. MTL.	39	$65,499	119	$455,887
GEN. MDSE.			28	$1,390,697
FOOD	17	$14,755	110	$326,820
MOTOR VEH.	56	$41,342	276	$411,840
APPAREL	6	$1,035	139	$247,991
HOME FURN.	20	$1,568	170	$308,231
EAT DRINK	51	$24,721	330	$596,116
SPECIALTY	144	$30,830	907	$740,420
SERVICES	249	$35,559	1,247	$833,679
WHOLESALE	102	$148,412	435	$1,100,884
MISC.	176	$48,747	592	$574,379
* TOTAL *	885	$439,383	4,413	$7,923,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$28,683
BLDG. MTL.	13	$13,419
GEN. MDSE.	7	$9,410
FOOD	9	$4,755
MOTOR VEH.	28	$33,895
APPAREL	6	$3,598
HOME FURN.	12	$9,406
EAT DRINK	30	$28,143
SPECIALTY	57	$12,866
SERVICES	99	$12,543
WHOLESALE	41	$106,954
MISC.	49	$8,569
* TOTAL *	365	$272,241

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$2,895	9	$2,895
BLDG. MTL.	8	$15,187			8	$15,187
GEN. MDSE.	7	$39,146			7	$39,146
FOOD	5	$17,201			5	$17,201
MOTOR VEH.	22	$19,890	12	$7,923	34	$27,813
APPAREL	14	$16,412			14	$16,412
HOME FURN.	7	$7,010			7	$7,010
EAT DRINK	13	$11,216	7	$3,650	20	$14,866
SPECIALTY	52	$21,640	24	$10,065	76	$31,705
SERVICES	76	$22,066	40	$2,565	116	$24,631
WHOLESALE	10	$10,905	22	$33,421	32	$44,326
MISC.	26	$46,042	32	$11,359	58	$57,401
* TOTAL *	240	$226,715	146	$71,878	386	$298,593

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$24,217	14	$6,271	20	$30,488
BLDG. MTL.	5	$5,535	14	$17,904	19	$23,439
GEN. MDSE.						
FOOD			12	$4,396	12	$4,396
MOTOR VEH.	15	$5,844	24	$12,774	39	$18,618
APPAREL	5	$7,225			5	$7,225
HOME FURN.	5	$7,426	9	$10,625	14	$18,051
EAT DRINK	11	$5,924	19	$10,421	30	$16,345
SPECIALTY	17	$7,364	51	$7,432	68	$14,796
SERVICES	41	$14,188	82	$9,612	123	$23,800
WHOLESALE	14	$34,660	59	$68,257	73	$102,917
MISC.	26	$18,080	57	$36,664	83	$54,744
* TOTAL *	145	$130,463	341	$184,356	486	$314,819

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$5,000	7	$5,000
BLDG. MTL.	7	$24,432	5	$5,066	12	$29,498
GEN. MDSE.	6	$18,629			6	$18,629
FOOD						
MOTOR VEH.	16	$22,403	13	$3,899	29	$26,302
APPAREL	8	$9,945			8	$9,945
HOME FURN.	9	$5,633			9	$5,633
EAT DRINK	12	$7,130	15	$8,581	27	$15,711
SPECIALTY	29	$19,205	49	$7,022	78	$26,227
SERVICES	60	$19,177	58	$5,543	118	$24,720
WHOLESALE	11	$42,653	33	$26,657	44	$69,310
MISC.	31	$47,352	55	$7,926	86	$55,278
* TOTAL *	189	$216,559	235	$69,694	424	$286,253

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$91,906	15	$8,918	23	$100,824
BLDG. MTL.	14	$46,541	13	$16,674	27	$63,215
GEN. MDSE.	10	$124,333			10	$124,333
FOOD	10	$39,688	6	$758	16	$40,446
MOTOR VEH.	48	$43,686	15	$4,801	63	$48,487
APPAREL	18	$25,404	5	$1,770	23	$27,174
HOME FURN.	21	$38,168	9	$637	30	$38,805
EAT DRINK	39	$50,890	16	$5,239	55	$56,129
SPECIALTY	94	$79,510	60	$5,395	154	$84,905
SERVICES	140	$49,867	92	$12,896	232	$62,763
WHOLESALE	43	$116,960	37	$37,234	80	$154,194
MISC.	63	$56,379	55	$11,970	118	$68,349
* TOTAL *	508	$763,332	323	$106,292	831	$869,624

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			5	$40,334	20	$19,431
BLDG. MTL.	10	$20,212	11	$46,121	11	$22,190
GEN. MDSE.	7	$41,281	6	$22,938	7	$9,236
FOOD	8	$20,556	6	$13,361	8	$2,321
MOTOR VEH.	28	$22,456	22	$21,121	25	$8,270
APPAREL	17	$19,434	12	$15,541		
HOME FURN.	13	$8,553	10	$18,321	12	$5,879
EAT DRINK	30	$29,878	16	$17,937	20	$18,126
SPECIALTY	37	$33,175	43	$30,078	56	$4,750
SERVICES	81	$45,159	75	$26,761	99	$10,334
WHOLESALE	19	$37,155	21	$58,298	43	$29,984
MISC.	31	$78,941	39	$21,152	35	$3,031
* TOTAL *	281	$356,800	266	$331,963	336	$133,552

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	25	$59,765
BLDG. MTL.	32	$88,523
GEN. MDSE.	20	$73,455
FOOD	22	$36,238
MOTOR VEH.	75	$51,847
APPAREL	29	$34,975
HOME FURN.	35	$32,753
EAT DRINK	66	$65,941
SPECIALTY	136	$68,003
SERVICES	255	$82,254
WHOLESALE	83	$125,437
MISC.	105	$103,124
* TOTAL *	883	$822,315

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$208,148	19	$13,188	26	$221,336
BLDG. MTL.	28	$79,928	9	$12,995	37	$92,923
GEN. MDSE.	10	$220,332			10	$220,332
FOOD	23	$78,928	11	$5,046	34	$63,974
MOTOR VEH.	57	$64,114	26	$16,905	83	$81,019
APPAREL	37	$72,746			37	$72,746
HOME FURN.	53	$62,832	8	$2,302	61	$65,134
EAT DRINK	66	$102,301	20	$10,870	86	$113,171
SPECIALTY	159	$146,982	80	$14,007	239	$160,989
SERVICES	221	$120,481	120	$25,274	341	$145,755
WHOLESALE	62	$121,242	62	$86,599	124	$207,841
MISC.	86	$116,884	56	$42,281	142	$159,165
* TOTAL *	809	$1,394,918	411	$229,467	1,220	$1,624,385

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$5,357	12	$5,357
BLDG. MTL.	5	$7,510	10	$14,731	15	$22,241
GEN. MDSE.						
FOOD	7	$13,433			7	$13,433
MOTOR VEH.	12	$9,725	16	$15,200	28	$24,925
APPAREL	7	$7,525			7	$7,525
HOME FURN.						
EAT DRINK	14	$14,372	24	$10,670	38	$25,042
SPECIALTY	28	$11,189	40	$6,015	68	$17,204
SERVICES	53	$21,691	63	$9,900	116	$31,591
WHOLESALE	9	$15,484	31	$41,816	40	$57,300
MISC.	25	$67,326	38	$17,518	63	$84,844
* TOTAL *	160	$168,255	234	$121,207	394	$289,462

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$16,813	13	$39,669	18	$56,482
BLDG. MTL.	6	$23,057	15	$19,435	21	$42,492
GEN. MDSE.	5	$9,361	6	$3,016	11	$12,377
FOOD	5	$6,692	12	$5,441	17	$12,133
MOTOR VEH.	14	$24,989	24	$13,074	38	$38,063
APPAREL	7	$8,437			7	$8,437
HOME FURN.	6	$6,504	7	$2,867	13	$9,371
EAT DRINK	11	$6,736	20	$10,308	31	$17,044
SPECIALTY	29	$17,968	46	$6,356	75	$24,324
SERVICES	60	$11,973	71	$13,611	131	$25,584
WHOLESALE	18	$72,230	32	$43,894	50	$116,124
MISC.	14	$5,539	40	$12,232	54	$17,771
* TOTAL *	180	$210,299	286	$169,903	466	$380,202

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$30,174	14	$14,868	20	$45,042
BLDG. MTL.	6	$12,300	14	$13,775	20	$26,075
GEN. MDSE.	5	$8,334			5	$8,334
FOOD	5	$8,748	11	$6,317	16	$15,065
MOTOR VEH.	18	$21,656	22	$12,941	40	$34,597
APPAREL	9	$5,525			9	$5,525
HOME FURN.	7	$2,307	12	$10,158	19	$12,465
EAT DRINK	9	$9,365	31	$13,793	40	$23,158
SPECIALTY	26	$22,818	40	$9,052	66	$31,870
SERVICES	46	$11,715	73	$13,002	119	$24,717
WHOLESALE	15	$67,084	51	$61,191	66	$128,275
MISC.	18	$3,708	40	$16,094	58	$19,802
* TOTAL *	170	$203,734	308	$171,191	478	$374,925

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$36,750			5	$36,750
BLDG. MTL.	6	$30,090	6	$1,425	12	$31,515
GEN. MDSE.	5	$11,724			5	$11,724
FOOD	6	$14,011			6	$14,011
MOTOR VEH.	13	$11,534	10	$5,501	23	$17,035
APPAREL	8	$8,415			8	$8,415
HOME FURN.	10	$6,957			10	$6,957
EAT DRINK	12	$6,331	6	$2,294	18	$8,625
SPECIALTY	34	$26,077	15	$4,303	49	$30,380
SERVICES	51	$12,594	40	$18,601	91	$31,195
WHOLESALE	13	$15,331	14	$9,677	27	$25,008
MISC.	22	$2,755	30	$4,240	52	$6,995
* TOTAL *	185	$182,569	121	$46,041	306	$228,610

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

MONTGOMERY CLASS	RED OAK* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$56,358	6	$6,842	13	$63,200
BLDG. MTL.	11	$17,765	9	$6,183	20	$23,948
GEN. MDSE.	7	$64,895			7	$64,895
FOOD			7	$3,187	7	$3,187
MOTOR VEH.	26	$24,540	7	$6,088	33	$30,628
APPAREL	13	$12,861			13	$12,861
HOME FURN.	13	$16,271	6	$4,108	19	$20,379
EAT DRINK	17	$22,329	12	$5,690	29	$28,019
SPECIALTY	52	$46,074	36	$12,854	88	$58,928
SERVICES	75	$28,646	70	$13,188	145	$41,834
WHOLESALE	19	$75,931	33	$37,471	52	$113,402
MISC.	45	$32,445	43	$22,679	88	$55,124
* TOTAL *	285	$398,115	229	$118,290	514	$516,405

MUSCATINE CLASS	MUSCATINE* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$152,511	11	$150,696	18	$303,207
BLDG. MTL.	16	$89,237	18	$19,676	34	$108,913
GEN. MDSE.	9	$144,556	7	$7,756	16	$152,312
FOOD	17	$60,006	8	$7,428	25	$67,434
MOTOR VEH.	50	$66,975	26	$34,277	76	$101,252
APPAREL	31	$56,652	5	$2,972	36	$59,624
HOME FURN.	29	$52,557	12	$10,340	41	$62,897
EAT DRINK	63	$86,973	28	$13,477	91	$100,450
SPECIALTY	126	$135,032	81	$20,022	207	$155,054
SERVICES	183	$93,168	101	$30,644	284	$123,812
WHOLESALE	30	$35,824	57	$82,489	87	$118,313
MISC.	76	$53,760	71	$27,386	147	$81,146
* TOTAL *	637	$1,027,251	425	$407,163	1,062	$1,434,414

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$41,830	15	$40,349	21	$82,179
BLDG. MTL.	11	$47,499	19	$19,929	30	$67,428
GEN. MDSE.			7	$2,861	7	$2,861
FOOD	6	$11,061	15	$6,431	21	$17,492
MOTOR VEH.	25	$15,434	44	$19,889	69	$35,323
APPAREL	9	$18,248	12	$4,146	21	$22,394
HOME FURN.	11	$11,542	15	$12,439	26	$23,981
EAT DRINK	14	$15,796	30	$19,440	44	$35,236
SPECIALTY	34	$36,068	86	$21,824	120	$57,892
SERVICES	67	$15,762	153	$38,284	220	$54,046
WHOLESALE	27	$64,445	60	$75,177	87	$139,622
MISC.	33	$27,524	68	$16,891	101	$44,415
* TOTAL *	243	$305,209	524	$277,660	767	$582,869

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$1,371	9	$1,371
BLDG. MTL.	7	$12,177	9	$6,339	16	$18,516
GEN. MDSE.						
FOOD			5	$2,516	5	$2,516
MOTOR VEH.	10	$8,814	10	$4,325	20	$13,139
APPAREL	8	$7,751			8	$7,751
HOME FURN.	5	$3,053	6	$2,346	11	$5,399
EAT DRINK	9	$4,348	11	$7,669	20	$12,017
SPECIALTY	19	$16,698	29	$3,537	48	$20,235
SERVICES	41	$20,151	41	$4,815	82	$24,966
WHOLESALE	11	$30,392	27	$46,871	38	$77,263
MISC	35	$60,039	36	$12,497	71	$72,536
* TOTAL *	145	$163,423	183	$92,286	328	$255,709

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

PAGE CLASS	CLARINDA* NO. OF BUS.	CLARINDA* COMPUTED TAX	SHENANDOAH NO. OF BUS.	SHENANDOAH COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	5	$41,917			13	$5,291
BLDG. MTL.	8	$11,763	17	$36,433	6	$9,115
GEN. MDSE.	5	$20,179	6	$50,198		
FOOD	6	$11,841	8	$10,788	5	$1,302
MOTOR VEH.	16	$13,180	25	$17,027	14	$7,651
APPAREL	8	$13,619	16	$19,983		
HOME FURN.	9	$15,493	9	$11,396	8	$1,252
EAT DRINK	20	$16,782	10	$9,979	5	$2,549
SPECIALTY	37	$30,629	59	$49,426	15	$3,747
SERVICES	71	$19,458	86	$27,075	57	$6,346
WHOLESALE	22	$73,196	23	$46,109	21	$44,258
MISC.	21	$6,722	51	$68,917	33	$9,404
* TOTAL *	228	$274,779	310	$347,331	177	$90,915

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	18	$47,208
BLDG. MTL.	31	$57,311
GEN. MDSE.	11	$70,377
FOOD	19	$23,931
MOTOR VEH.	55	$37,858
APPAREL	24	$33,602
HOME FURN.	26	$28,141
EAT DRINK	35	$29,310
SPECIALTY	111	$83,802
SERVICES	214	$52,879
WHOLESALE	66	$163,563
MISC.	105	$85,043
* TOTAL *	715	$713,025

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$15,803	10	$15,803
BLDG. MTL.	7	$16,928	13	$25,381	20	$42,309
GEN. MDSE.						
FOOD	5	$11,129	9	$3,943	14	$15,072
MOTOR VEH.	18	$45,076	19	$12,604	37	$57,680
APPAREL	7	$6,385			7	$6,385
HOME FURN.	6	$5,281	7	$5,704	13	$10,985
EAT DRINK	12	$6,476	20	$11,185	32	$17,661
SPECIALTY	19	$19,726	42	$3,095	61	$22,821
SERVICES	49	$19,291	74	$10,820	123	$30,111
WHOLESALE	23	$44,417	38	$73,486	61	$117,903
MISC.	28	$39,133	35	$10,267	63	$49,400
* TOTAL *	174	$213,842	267	$172,288	441	$386,130

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$69,912	11	$15,215	17	$85,127
BLDG. MTL.	9	$17,366	18	$61,042	27	$78,408
GEN. MDSE.	7	$49,510	5	$3,146	12	$52,656
FOOD	5	$28,898	13	$5,391	18	$34,289
MOTOR VEH.	18	$27,630	49	$37,330	67	$64,960
APPAREL	11	$18,781	5	$4,254	16	$23,035
HOME FURN.	13	$9,161	10	$7,743	23	$16,904
EAT DRINK	26	$37,246	43	$21,699	69	$58,945
SPECIALTY	48	$44,799	75	$23,295	123	$68,094
SERVICES	83	$27,086	140	$23,939	223	$51,025
WHOLESALE	34	$56,219	56	$44,710	90	$100,929
MISC.	39	$7,685	63	$10,394	102	$18,079
* TOTAL *	299	$394,293	488	$258,158	787	$652,451

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$65,479
BLDG. MTL.	16	$40,207
GEN. MDSE.	7	$16,922
FOOD	13	$9,574
MOTOR VEH.	43	$22,319
APPAREL	9	$6,908
HOME FURN.	20	$14,141
EAT DRINK	28	$18,930
SPECIALTY	83	$29,124
SERVICES	139	$25,195
WHOLESALE	55	$108,568
MISC.	67	$21,232
* TOTAL *	504	$378,599

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$1,558,369				
BLDG. MTL.	149	$811,863	16	$73,149		
GEN. MDSE.	76	$2,158,604	13	$575,746		
FOOD	146	$597,104	17	$70,112	5	$40,227
MOTOR VEH.	439	$822,438	21	$32,040	11	$10,928
APPAREL	209	$494,299	48	$136,434		
HOME FURN.	279	$638,230	34	$45,177	5	$1,389
EAT DRINK	487	$925,202	39	$90,762	10	$14,362
SPECIALTY	1,246	$1,278,853	193	$200,798	30	$24,276
SERVICES	1,791	$1,815,558	148	$82,252	47	$23,128
WHOLESALE	588	$2,068,625	51	$124,989	11	$46,922
MISC.	659	$1,172,813	63	$90,078	14	$9,020
* TOTAL *	6,108	$14,341,958	643	$1,521,537	133	$170,252

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

POLK	ALTOONA		ANKENY		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					19	$15,116
BLDG. MTL.			9	$38,884	11	$24,651
GEN. MDSE.			5	$18,467	5	$13,894
FOOD			10	$35,758	11	$12,846
MOTOR VEH.	7	$4,554	28	$26,736	32	$25,082
APPAREL	5	$2,617	13	$14,433		
HOME FURN.	11	$4,980	13	$7,540	11	$5,211
EAT DRINK	10	$32,637	21	$42,832	34	$64,435
SPECIALTY	33	$4,856	95	$59,645	88	$35,585
SERVICES	40	$30,662	100	$38,259	140	$23,373
WHOLESALE	13	$5,016	31	$39,675	46	$62,257
MISC.	32	$49,535	48	$82,405	205	$124,122
* TOTAL *	151	$134,859	373	$404,634	583	$370,011

POLK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	58	$1,573,485
BLDG. MTL.	185	$948,547
GEN. MDSE.	99	$2,766,711
FOOD	189	$756,047
MOTOR VEH.	538	$921,778
APPAREL	275	$647,783
HOME FURN.	353	$702,527
EAT DRINK	601	$1,170,230
SPECIALTY	1,685	$1,604,015
SERVICES	2,266	$2,013,232
WHOLESALE	740	$2,347,484
MISC.	1,002	$1,491,412
* TOTAL *	7,991	$16,943,251

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$269,746			32	$115,971
BLDG. MTL.	22	$80,721			34	$47,209
GEN. MDSE.	14	$312,891			5	$59,397
FOOD	33	$120,874			22	$25,676
MOTOR VEH.	105	$156,777	9	$4,416	81	$69,809
APPAREL	30	$60,368			11	$9,966
HOME FURN.	42	$49,897			15	$12,265
EAT DRINK	108	$191,512	8	$7,352	64	$61,655
SPECIALTY	215	$152,573	6	$461	117	$40,026
SERVICES	327	$170,435	18	$11,874	248	$65,533
WHOLESALE	66	$68,375			78	$179,471
MISC.	98	$45,408	12	$23,743	102	$54,877
* TOTAL *	1,069	$1,679,577	53	$47,846	809	$741,855

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$385,717
BLDG. MTL.	56	$127,930
GEN. MDSE.	19	$372,288
FOOD	55	$146,550
MOTOR VEH.	195	$231,002
APPAREL	41	$70,334
HOME FURN.	57	$62,162
EAT DRINK	180	$260,519
SPECIALTY	338	$193,060
SERVICES	593	$247,842
WHOLESALE	144	$247,846
MISC.	212	$124,028
* TOTAL *	1,931	$2,469,278

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$61,173	16	$44,118	23	$105,291
BLDG. MTL.	9	$19,575	8	$11,587	17	$31,162
GEN. MDSE.	7	$40,471	6	$6,986	13	$47,457
FOOD	8	$25,638	6	$8,257	14	$33,895
MOTOR VEH.	24	$27,653	35	$39,568	59	$67,221
APPAREL	17	$18,037			17	$18,037
HOME FURN.	8	$10,109	7	$6,273	15	$16,382
EAT DRINK	20	$25,555	22	$17,552	42	$43,107
SPECIALTY	53	$45,326	68	$11,144	121	$56,470
SERVICES	84	$27,243	105	$23,163	189	$50,406
WHOLESALE	32	$64,623	57	$105,728	89	$170,351
MISC.	30	$20,238	66	$15,731	96	$35,969
* TOTAL *	299	$385,641	396	$290,107	695	$675,748

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$32,999
BLDG. MTL.	11	$7,017
GEN. MDSE.	6	$12,564
FOOD	9	$5,291
MOTOR VEH.	26	$21,868
APPAREL		
HOME FURN.	6	$1,544
EAT DRINK	17	$8,697
SPECIALTY	41	$10,869
SERVICES	85	$12,712
WHOLESALE	27	$28,948
MISC.	28	$11,100
* TOTAL *	269	$153,609

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$33,818	18	$20,026	23	$53,844
BLDG. MTL.	7	$10,056	17	$42,062	24	$52,118
GEN. MDSE.			9	$7,631	9	$7,631
FOOD			14	$7,064	14	$7,064
MOTOR VEH.	16	$15,652	38	$34,320	54	$49,972
APPAREL	8	$9,553	8	$1,765	16	$11,318
HOME FURN.	5	$4,136	9	$3,481	14	$7,617
EAT DRINK	8	$8,865	32	$28,936	40	$37,801
SPECIALTY	25	$11,423	69	$13,028	94	$24,451
SERVICES	36	$11,587	106	$21,878	142	$33,465
WHOLESALE	16	$38,564	64	$86,340	80	$124,904
MISC.	26	$22,735	62	$13,103	88	$35,838
* TOTAL *	152	$166,389	446	$279,634	598	$446,023

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$688,535	6	$99,513		
BLDG. MTL.	63	$194,237	6	$64,966		
GEN. MDSE.	31	$819,102	6	$281,129		
FOOD	70	$192,590	17	$54,794		
MOTOR VEH.	158	$250,983	46	$93,833		
APPAREL	93	$240,499	17	$17,225		
HOME FURN.	114	$270,727	18	$32,652		
EAT DRINK	208	$417,314	54	$136,819		
SPECIALTY	434	$689,229	106	$83,851	17	$1,727
SERVICES	663	$418,423	158	$186,425	16	$1,267
WHOLESALE	202	$585,835	50	$124,924		
MISC.	278	$447,724	56	$56,240	24	$21,703
* TOTAL *	2,333	$5,215,198	540	$1,232,371	57	$24,697

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

SCOTT CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	21	$27,262	46	$815,310
BLDG. MTL.	17	$27,085	86	$286,288
GEN. MDSE.	9	$9,574	46	$1,109,805
FOOD	10	$10,638	97	$258,022
MOTOR VEH.	38	$57,524	242	$402,340
APPAREL			110	$257,724
HOME FURN.	11	$6,194	143	$309,573
EAT DRINK	41	$19,659	303	$603,792
SPECIALTY	101	$32,089	658	$806,896
SERVICES	160	$44,740	997	$650,855
WHOLESALE	69	$146,513	321	$857,272
MISC.	166	$66,165	524	$591,832
* TOTAL *	643	$477,443	3,573	$6,949,709

SHELBY CLASS	HARLAN* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$56,574	18	$6,632	23	$63,206
BLDG. MTL.	12	$18,287	12	$16,037	24	$34,324
GEN. MDSE.	5	$5,974			5	$5,974
FOOD	5	$19,241	8	$1,579	13	$20,820
MOTOR VEH.	21	$31,953	26	$12,585	47	$44,538
APPAREL	12	$14,185	7	$46	19	$14,231
HOME FURN.	10	$14,372	10	$3,210	20	$17,582
EAT DRINK	21	$20,523	24	$11,403	45	$31,926
SPECIALTY	48	$54,753	43	$9,529	91	$64,282
SERVICES	76	$35,338	90	$9,810	166	$45,148
WHOLESALE	21	$65,491	45	$59,189	66	$124,680
MISC.	36	$20,546	43	$8,267	79	$28,813
* TOTAL *	272	$357,237	326	$138,287	598	$495,524

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

SIOUX CLASS	HAWARDEN NO. OF BUS.	HAWARDEN COMPUTED TAX	ORANGE CITY* NO. OF BUS.	ORANGE CITY* COMPUTED TAX	SIOUX CENTER NO. OF BUS.	SIOUX CENTER COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$7,890	8	$13,513	11	$53,532
GEN. MDSE.					5	$7,093
FOOD	5	$3,339				
MOTOR VEH.	8	$4,206	10	$25,526	14	$30,440
APPAREL	6	$7,834	9	$8,611	7	$11,649
HOME FURN.	5	$4,914	16	$17,510	12	$11,860
EAT DRINK	10	$8,443			12	$11,954
SPECIALTY	18	$8,631	30	$16,231	31	$17,876
SERVICES	35	$7,449	34	$6,350	53	$13,694
WHOLESALE	17	$29,744	16	$58,821	21	$48,929
MISC.	21	$21,304	33	$55,693	35	$33,773
* TOTAL *	131	$104,354	156	$202,255	201	$240,800

SIOUX CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	22	$53,568	22	$53,568
BLDG. MTL.	25	$34,246	50	$109,181
GEN. MDSE.	5	$2,714	10	$9,807
FOOD	17	$6,070	22	$9,409
MOTOR VEH.	37	$41,069	69	$101,841
APPAREL	8	$5,025	30	$33,119
HOME FURN.	21	$22,372	54	$56,656
EAT DRINK	28	$17,961	50	$38,358
SPECIALTY	92	$13,334	171	$56,072
SERVICES	172	$42,770	294	$70,263
WHOLESALE	100	$148,870	154	$286,364
MISC.	110	$61,037	199	$171,807
* TOTAL *	637	$449,036	1,125	$996,445

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

STORY CLASS	AMES NO. OF BUS.	AMES COMPUTED TAX	NEVADA* NO. OF BUS.	NEVADA* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	8	$187,768			22	$30,530
BLDG. MTL.	19	$72,097	5	$15,261	35	$43,228
GEN. MDSE.	23	$376,137			10	$14,621
FOOD	20	$79,784	6	$11,099	12	$14,223
MOTOR VEH.	55	$77,848	16	$18,200	39	$25,741
APPAREL	47	$115,495			6	$5,178
HOME FURN.	46	$88,719	5	$5,274	25	$20,970
EAT DRINK	83	$210,133	9	$6,843	36	$24,595
SPECIALTY	229	$192,324	40	$13,454	111	$41,161
SERVICES	247	$268,971	60	$20,984	168	$23,973
WHOLESALE	76	$74,782	18	$62,604	66	$57,037
MISC.	91	$55,593	41	$83,748	103	$25,553
* TOTAL *	944	$1,799,651	200	$237,467	633	$326,810

STORY CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	30	$218,298
BLDG. MTL.	59	$130,586
GEN. MDSE.	33	$390,758
FOOD	38	$105,106
MOTOR VEH.	110	$121,789
APPAREL	53	$120,673
HOME FURN.	76	$114,963
EAT DRINK	128	$241,571
SPECIALTY	380	$246,939
SERVICES	475	$313,928
WHOLESALE	160	$194,423
MISC.	235	$164,894
* TOTAL *	1,777	$2,363,928

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$69,034	15	$69,034
BLDG. MTL.			27	$32,283	27	$32,283
GEN. MDSE.			8	$28,620	8	$28,620
FOOD			17	$20,239	17	$20,239
MOTOR VEH.	9	$6,500	50	$34,337	59	$40,837
APPAREL	5	$3,677	11	$8,440	16	$12,117
HOME FURN.	6	$8,870	15	$11,962	21	$20,832
EAT DRINK	12	$8,192	37	$26,511	49	$34,703
SPECIALTY	15	$9,148	82	$28,747	97	$37,895
SERVICES	38	$12,321	172	$30,469	210	$42,790
WHOLESALE	14	$68,006	71	$113,175	85	$181,181
MISC.	35	$44,641	72	$28,989	107	$73,630
* TOTAL *	134	$161,355	577	$432,806	711	$594,161

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$15,381
BLDG. MTL.	20	$19,630
GEN. MDSE.	7	$8,825
FOOD	15	$7,709
MOTOR VEH.	26	$17,373
APPAREL	6	$6,775
HOME FURN.	9	$2,085
EAT DRINK	27	$11,282
SPECIALTY	59	$16,224
SERVICES	110	$12,428
WHOLESALE	44	$54,052
MISC.	38	$4,412
* TOTAL *	383	$176,176

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

UNION CLASS	CRESTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$55,355	8	$5,273	13	$60,628
BLDG. MTL.	11	$24,883	6	$3,494	17	$28,377
GEN. MDSE.	7	$64,369			7	$64,369
FOOD	6	$37,205			6	$37,205
MOTOR VEH.	31	$24,353	11	$9,689	42	$34,042
APPAREL	13	$15,570			13	$15,570
HOME FURN.	14	$12,858	6	$546	20	$13,404
EAT DRINK	27	$33,557	10	$3,952	37	$37,509
SPECIALTY	59	$59,287	28	$3,583	87	$62,870
SERVICES	98	$31,911	44	$6,828	142	$38,739
WHOLESALE	21	$41,979	20	$15,129	41	$57,108
MISC.	40	$27,009	28	$6,442	68	$33,451
* TOTAL *	332	$428,336	161	$54,936	493	$483,272

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$8,591
BLDG. MTL.	14	$28,754
GEN. MDSE.	10	$3,245
FOOD	12	$9,389
MOTOR VEH.	27	$13,332
APPAREL		
HOME FURN.	7	$4,902
EAT DRINK	22	$10,253
SPECIALTY	56	$11,841
SERVICES	111	$18,801
WHOLESALE	52	$40,453
MISC.	57	$10,530
* TOTAL *	387	$160,091

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$175,765	14	$11,355	23	$187,120
BLDG. MTL.	18	$70,786	16	$16,288	34	$87,074
GEN. MDSE.	13	$199,871			13	$199,871
FOOD	16	$79,565	8	$3,078	24	$82,643
MOTOR VEH.	65	$91,776	28	$20,213	93	$111,989
APPAREL	22	$36,391			22	$36,391
HOME FURN.	42	$74,002	8	$213	50	$74,215
EAT DRINK	67	$84,939	13	$4,562	80	$89,501
SPECIALTY	172	$135,327	60	$7,336	232	$142,663
SERVICES	260	$94,297	99	$8,886	359	$103,183
WHOLESALE	49	$103,856	38	$27,705	87	$131,561
MISC.	72	$57,133	58	$11,505	130	$68,638
* TOTAL *	805	$1,203,708	342	$111,141	1,147	$1,314,849

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$20,164	21	$20,164
BLDG. MTL.	7	$30,738	14	$20,211	21	$50,949
GEN. MDSE.						
FOOD	8	$30,149	12	$13,007	20	$43,156
MOTOR VEH.	31	$42,880	38	$17,201	69	$60,081
APPAREL	9	$13,230			9	$13,230
HOME FURN.	12	$10,965	13	$3,055	25	$14,020
EAT DRINK	16	$19,137	25	$10,091	41	$29,228
SPECIALTY	66	$31,117	94	$6,755	160	$37,872
SERVICES	103	$30,294	131	$23,800	234	$54,094
WHOLESALE	29	$40,843	54	$52,551	83	$93,394
MISC.	33	$102,578	65	$22,338	98	$124,916
* TOTAL *	314	$351,931	467	$189,173	781	$541,104

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$64,482	19	$21,153	24	$85,635
BLDG. MTL.	14	$28,294	21	$30,589	35	$58,883
GEN. MDSE.	6	$53,788	6	$9,833	12	$63,621
FOOD	8	$23,661	10	$6,748	18	$30,409
MOTOR VEH.	22	$18,761	36	$33,784	58	$52,545
APPAREL	12	$27,909			12	$27,909
HOME FURN.	12	$18,341	16	$7,079	28	$25,420
EAT DRINK	22	$26,502	27	$13,956	49	$40,458
SPECIALTY	56	$36,901	73	$26,049	129	$62,950
SERVICES	82	$35,197	158	$30,258	240	$65,455
WHOLESALE	35	$102,288	61	$101,593	96	$203,881
MISC.	39	$15,440	80	$22,546	119	$37,986
* TOTAL *	313	$451,564	507	$303,588	820	$755,152

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$23,031
BLDG. MTL.	18	$31,782
GEN. MDSE.	5	$5,785
FOOD	12	$9,650
MOTOR VEH.	30	$28,667
APPAREL	6	$5,372
HOME FURN.	6	$3,899
EAT DRINK	17	$10,573
SPECIALTY	69	$14,832
SERVICES	104	$13,600
WHOLESALE	56	$38,218
MISC.	37	$9,182
* TOTAL *	375	$184,591

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$229,826	34	$35,409	42	$265,235
BLDG. MTL.	23	$89,723	22	$18,294	45	$108,017
GEN. MDSE.	11	$389,357	6	$5,835	17	$395,192
FOOD	20	$64,834	22	$7,810	42	$72,644
MOTOR VEH.	59	$78,752	29	$29,492	88	$108,244
APPAREL	47	$99,459	6	$3,259	53	$102,718
HOME FURN.	45	$84,566	17	$5,931	62	$90,497
EAT DRINK	84	$134,512	34	$34,417	118	$168,929
SPECIALTY	171	$165,718	68	$14,718	239	$180,436
SERVICES	285	$145,375	145	$23,546	430	$168,921
WHOLESALE	80	$168,933	61	$148,271	141	$317,204
MISC.	108	$101,487	105	$74,150	213	$175,637
* TOTAL *	941	$1,752,542	549	$401,132	1,490	$2,153,674

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$21,164	10	$21,164
BLDG. MTL.	7	$9,868	13	$17,323	20	$27,191
GEN. MDSE.			5	$6,109	5	$6,109
FOOD	6	$9,415	11	$6,794	17	$16,209
MOTOR VEH.	17	$17,235	29	$29,887	46	$47,122
APPAREL			10	$3,535	10	$3,535
HOME FURN.	7	$6,139	11	$8,393	18	$14,532
EAT DRINK	9	$6,743	22	$11,150	31	$17,893
SPECIALTY	33	$22,173	60	$15,377	93	$37,550
SERVICES	44	$8,108	101	$38,073	145	$46,181
WHOLESALE	10	$18,792	41	$90,549	51	$109,341
MISC.	22	$44,531	58	$15,811	80	$60,342
* TOTAL *	155	$143,004	371	$264,165	526	$407,169

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$50,820	21	$16,950	26	$67,770
BLDG. MTL.	12	$30,448	13	$15,021	25	$45,469
GEN. MDSE.	6	$47,734			6	$47,734
FOOD	9	$19,472	16	$7,577	25	$27,049
MOTOR VEH.	28	$27,883	29	$14,023	57	$41,906
APPAREL	10	$24,615			10	$24,615
HOME FURN.	19	$13,733	12	$6,440	31	$20,173
EAT DRINK	27	$26,856	29	$14,946	56	$41,802
SPECIALTY	56	$59,861	58	$10,875	114	$70,736
SERVICES	78	$32,843	108	$18,126	186	$50,969
WHOLESALE	21	$56,029	46	$106,175	67	$162,204
MISC.	30	$20,893	74	$21,773	104	$42,666
* TOTAL *	301	$411,187	406	$231,906	707	$643,093

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$451,250	27	$71,133	42	$522,383
BLDG. MTL.	57	$216,625	24	$21,727	81	$238,352
GEN. MDSE.	22	$718,047	8	$5,014	30	$723,061
FOOD	65	$213,471	20	$8,484	85	$221,955
MOTOR VEH.	140	$208,148	47	$36,511	187	$244,659
APPAREL	98	$284,817			98	$284,817
HOME FURN.	89	$138,604	13	$7,248	102	$145,852
EAT DRINK	186	$292,537	48	$22,915	234	$315,452
SPECIALTY	376	$435,955	72	$14,573	448	$450,528
SERVICES	582	$365,082	170	$26,035	752	$391,117
WHOLESALE	213	$506,550	64	$44,077	277	$550,627
MISC.	198	$295,261	122	$30,519	320	$325,780
* TOTAL *	2,041	$4,126,347	615	$288,236	2,656	$4,414,583

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$35,056
BLDG. MTL.	14	$28,220
GEN. MDSE.	6	$4,495
FOOD	11	$8,829
MOTOR VEH.	24	$14,335
APPAREL		
HOME FURN.	10	$5,960
EAT DRINK	22	$10,183
SPECIALTY	56	$16,182
SERVICES	83	$14,677
WHOLESALE	45	$92,020
MISC.	39	$23,900
* TOTAL *	325	$253,857

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					15	$26,284
BLDG. MTL.	8	$13,761	6	$9,997	12	$58,984
GEN. MDSE.					7	$10,206
FOOD					7	$10,619
MOTOR VEH.	17	$9,743	13	$17,279	25	$19,847
APPAREL	5	$3,847	6	$7,788		
HOME FURN.	6	$4,739	7	$4,181	10	$4,694
EAT DRINK	13	$8,933	13	$9,574	20	$12,417
SPECIALTY	30	$10,248	21	$7,771	52	$20,773
SERVICES	51	$28,481	45	$47,330	101	$14,999
WHOLESALE	18	$56,872	10	$16,695	53	$90,468
MISC.	28	$31,333	31	$37,522	50	$63,968
* TOTAL *	176	$167,957	152	$158,137	352	$333,259

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1980

WRIGHT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$26,284
BLDG. MTL.	26	$82,742
GEN. MDSE.	7	$10,206
FOOD	7	$10,619
MOTOR VEH.	55	$46,869
APPAREL	11	$11,635
HOME FURN.	23	$13,614
EAT DRINK	46	$30,924
SPECIALTY	103	$38,792
SERVICES	197	$90,810
WHOLESALE	81	$164,035
MISC.	109	$132,823
* TOTAL *	680	$659,353
LATE FILERS	7,887	$1,812,975
* GRAND TOTAL *	97,775	$112,017,657

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	61	$6,448,673	$193,463	.17%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	573	$97,317,105	$2,919,514	2.61%
ELECTRIC AND GAS UTILITIES	560	$313,123,231	$9,393,595	8.39%
WATER AND SANITATION UTILITIES	648	$23,501,714	$705,008	.63%
TRANSPORTATION COMPANIES	484	$10,503,158	$315,055	.28%
* GROUP TOTALS *	2,265	$444,445,208	$13,333,172	11.90%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,213	$154,689,559	$4,640,264	4.14%
PAINT AND GLASS STORES	297	$13,825,033	$414,687	.37%
HARDWARE STORES	927	$63,044,538	$1,891,019	1.69%
GARDEN SUPPLY STORES	486	$11,599,616	$347,972	.31%
MOBILE HOME DEALERS	74	$464,092	$13,925	.01%
* GROUP TOTALS *	2,997	$243,622,638	$7,307,867	6.52%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	318	$303,619,411	$9,111,528	8.13%
VARIETY STORES	391	$119,564,182	$3,586,817	3.20%
MISCELLANEOUS GENERAL MERCHANDISE STORES	583	$52,352,264	$1,570,511	1.40%
* GROUP TOTALS *	1,292	$475,535,857	$14,268,851	12.74%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,732	$154,864,466	$4,645,361	4.15%
MEAT AND FISH MARKETS	66	$102,089	$3,765	.00%
FRUIT AND VEGETABLE MARKETS	31	$270,274	$8,108	.01%
CONFECTIONERY STORES	72	$1,396,484	$41,892	.04%
DAIRY PRODUCT STORES	99	$1,205,018	$36,134	.03%
BAKERIES	148	$1,443,904	$43,296	.04%
MISCELLANEOUS FOOD STORES	197	$1,447,795	$43,420	.04%
* GROUP TOTALS *	2,345	$160,730,030	$4,821,776	4.30%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	1,055	$52,968,045	$1,589,043	1.42%
AUTOMOTIVE PARTS	1,244	$57,665,886	$1,729,815	1.54%
GAS STATIONS	3,700	$125,716,718	$3,771,249	3.37%
RECREATIONAL VEHICLES	682	$9,854,880	$295,635	.26%
* GROUP TOTALS *	6,681	$246,205,529	$7,385,742	6.59%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	291	$27,579,789	$827,393	.74%
WOMEN'S APPAREL STORES	818	$43,730,772	$1,311,764	1.17%
FAMILY AND CHILDREN'S APPAREL STORES	451	$26,310,883	$788,882	.70%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	522	$28,855,263	$865,298	.77%
OTHER APPAREL STORES	284	$7,141,053	$214,201	.19%
* GROUP TOTALS *	2,366	$133,617,760	$4,007,544	3.58%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	778	$56,010,499	$1,679,629	1.50%
HOME FURNISHING STORES	691	$19,720,132	$591,491	.53%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,810	$62,869,984	$1,885,704	1.68%
* GROUP TOTALS *	3,279	$138,600,615	$4,156,824	3.71%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,210	$210,284,509	$6,304,692	5.63%
DRINKING PLACES	2,312	$53,765,450	$1,611,645	1.44%
* GROUP TOTALS *	6,522	$264,049,959	$7,916,337	7.07%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	747	$54,089,028	$1,622,238	1.45%
LIQUOR STORES	215	$29,598,508	$887,954	.79%
USED MERCHANDISE STORES	2,017	$11,345,663	$340,325	.30%
SPORTING GOODS STORES	1,491	$20,820,983	$624,543	.56%
BOOKS AND STATIONERY STORES	528	$14,954,771	$448,635	.40%
JEWELRY STORES	715	$47,554,115	$1,426,477	1.27%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,800	$9,640,433	$289,135	.26%
GIFT AND NOVELTY SHOPS	623	$18,371,093	$551,092	.49%
MAIL ORDER STORES	260	$11,982,739	$359,484	.32%
VENDING MACHINES	324	$11,493,627	$344,723	.31%
DIRECT SELLING	1,972	$14,196,123	$425,877	.38%
FUEL AND ICE DEALERS	479	$32,294,742	$968,858	.86%
FLORISTS	680	$10,967,296	$328,982	.29%
OTHER SPECIALTY SHOPS	3,790	$50,331,124	$1,509,065	1.35%
* GROUP TOTALS *	15,861	$337,640,245	$10,127,388	9.04%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	947	$9,768,949	$293,066	.26%
HOTELS AND OTHER LODGING PLACES	854	$39,397,278	$1,181,887	1.06%
LAUNDRY AND CLEANING	1,083	$17,646,296	$529,226	.47%
PHOTOGRAPHIC STUDIOS	706	$8,071,919	$242,080	.22%
BEAUTY SHOPS	4,313	$20,117,407	$603,462	.54%
BARBER SHOPS	1,170	$5,059,457	$151,694	.14%
SHOE REPAIR SHOPS	184	$1,324,185	$39,726	.04%
FUNERAL HOMES	464	$8,760,183	$262,812	.23%
OTHER PERSONAL SERVICES	460	$2,814,276	$84,435	.08%
BUILDING MAINTENANCE	144	$1,416,081	$42,547	.04%
EMPLOYMENT AGENCIES	81	$1,798,446	$53,953	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,444	$36,016,664	$1,080,482	.96%
AUTOMOBILE RENTAL AND STORAGE	139	$3,712,662	$111,367	.10%
AUTOMOBILE REPAIR AND SERVICES	4,080	$55,020,370	$1,650,388	1.47%
ELECTRICAL REPAIR	1,202	$16,287,032	$488,515	.44%
WATCH, JEWELRY REPAIR	72	$342,347	$10,270	.01%
FURNITURE REPAIR	958	$2,375,811	$71,272	.06%
MISCELLANEOUS REPAIR	3,134	$39,089,720	$1,172,558	1.05%
MOTION PICTURE THEATRES	244	$7,177,193	$215,291	.19%
AMUSEMENT PARKS AND SERVICES	2,134	$40,368,016	$1,210,509	1.08%
EDUCATION INSTITUTIONS	418	$6,595,437	$197,968	.18%
OTHER SERVICES	1,165	$24,587,923	$737,592	.66%
* GROUP TOTALS *	25,396	$347,749,652	$10,431,000	9.31%
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	361	$13,497,942	$404,929	.36%
FURNITURE AND HOME FURNISHINGS	32	$1,212,886	$36,386	.03%
CONSTRUCTION MATERIALS	1,827	$111,204,255	$3,335,184	2.98%
FARM AND CONSTRUCTION MACHINERY	3,146	$365,594,863	$10,967,322	9.79%
MISCELLANEOUS DURABLE GOODS	377	$14,004,115	$420,132	.38%
APPAREL, PIECE GOODS	63	$4,967,159	$149,014	.13%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	337	$13,322,679	$399,678	.36%
MISCELLANEOUS NONDURABLE GOODS	3,056	$104,827,718	$3,144,658	2.81%
* GROUP TOTALS *	9,199	$628,631,617	$18,857,303	16.83%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	699	$8,134,425	$244,031	.22%
MINING	121	$7,084,381	$212,534	.19%
GENERAL CONTRACTORS	1,464	$24,896,293	$746,885	.67%
PLUMBING AND HEATING CONTRACTORS	1,634	$36,713,397	$1,101,297	.98%
PAINTING CONTRACTORS	862	$4,844,747	$145,339	.13%
ELECTRICAL CONTRACTORS	1,307	$23,385,857	$701,561	.63%
CARPENTRY CONTRACTORS	1,118	$8,060,721	$241,827	.22%
OTHER SPECIAL TRADE CONTRACTORS	1,286	$24,622,585	$738,637	.66%
FOOD MANUFACTURERS	124	$2,407,038	$72,216	.06%
APPAREL AND TEXTILE MANUFACTURERS	41	$1,385,541	$41,564	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	168	$5,720,156	$171,590	.15%
PUBLISHERS OF BOOKS AND NEWSPAPERS	253	$2,987,739	$89,571	.08%
COMMERCIAL PRINTERS	598	$19,405,084	$582,112	.52%
NONMETALLIC PRODUCT MANUFACTURERS	234	$14,830,782	$444,920	.40%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	685	$50,761,019	$1,522,828	1.36%
MISCELLANEOUS MANUFACTURERS	168	$4,064,285	$121,931	.11%
TEMPORARY RETAILERS	862	$7,270,891	$218,572	.20%
* GROUP TOTALS *	11,624	$246,574,940	$7,397,415	6.60%
* LATE FILERS *	7,887	$60,447,514	$1,812,975	1.62%
** GRAND TOTAL **	97,775	$3,734,300,437	$112,017,657	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING DECEMBER 31, 1980

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	482	$ 43,978.52	Johnson	3,194	$ 320,895.37
Adams	298	24,672.39	Jones	974	84,231.38
Allamakee	630	61,383.48	Keokuk	630	62,636.14
Appanoose	735	58,129.66	Kossuth	1,002	111,062.74
Audubon	363	38,065.09	Lee	2,018	197,870.04
Benton	1,223	122,646.07	Linn	7,611	664,794.78
Black Hawk	6,614	556,765.42	Louisa	687	60,720.06
Boone	1,323	116,785.31	Lucas	579	44,467.72
Bremer	1,143	108,336.78	Lyon	512	58,348.51
Buchanan	1,169	98,438.65	Madison	665	59,656.76
Buena Vista	915	88,252.33	Mahaska	1,037	81,675.77
Butler	870	82,141.20	Marion	1,708	117,218.37
Calhoun	685	72,022.67	Marshall	2,015	182,328.83
Carroll	992	106,360.60	Mills	584	58,984.86
Cass	989	98,366.06	Mitchell	543	49,237.93
Cedar	868	89,423.17	Monona	554	52,204.89
Cerro Gordo	2,241	205,491.01	Monroe	460	39,133.57
Cherokee	800	72,094.57	Montgomery	647	59,606.99
Chickasaw	693	66,119.74	Muscatine	2,351	195,409.99
Clarke	433	37,444.81	O'Brien	788	90,048.07
Clay	1,003	97,552.07	Osceola	415	40,789.79
Clayton	938	87,925.08	Page	826	67,326.37
Clinton	2,705	252,574.39	Palo Alto	569	59,956.83
Crawford	816	86,341.24	Plymouth	1,122	121,704.15
Dallas	1,432	122,903.25	Pocahontas	524	56,699.42
Davis	455	38,817.08	Polk	15,422	1,448,525.97
Decatur	500	41,597.89	Pottawattamie	3,890	359,275.98
Delaware	859	89,197.12	Poweshiek	902	83,295.23
Des Moines	2,278	178,503.44	Ringgold	273	24,744.43
Dickinson	756	69,659.12	Sac	612	63,052.48
Dubuque	3,528	344,405.58	Scott	7,212	700,882.64
Emmet	595	57,696.37	Shelby	666	76,413.19
Fayette	1,151	109,567.71	Sioux	1,141	125,069.65
Floyd	878	77,642.48	Story	2,588	247,404.40
Franklin	622	63,526.93	Tama	872	88,413.76
Fremont	478	54,349.67	Taylor	384	33,688.85
Greene	680	69,720.73	Union	676	55,092.27
Grundy	726	78,557.19	Van Buren	403	33,017.15
Guthrie	566	52,804.44	Wapello	2,167	149,162.49
Hamilton	914	90,757.49	Warren	1,715	142,495.46
Hancock	574	59,710.49	Washington	924	88,410.39
Hardin	1,084	101,587.88	Wayne	364	33,347.86
Harrison	746	70,934.87	Webster	2,139	192,483.10
Henry	988	93,938.33	Winnebago	490	48,354.17
Howard	465	51,511.52	Winneshiek	911	83,649.54
Humboldt	577	55,197.84	Woodbury	4,306	404,151.54
Ida	379	38,438.33	Worth	394	37,529.56
Iowa	811	88,582.47	Wright	705	68,952.97
Jackson	1,090	84,282.04	Motor Vehicle	6	3,298.24
Jasper	1,785	143,221.89			
Jefferson	780	68,914.28	GRAND TOTAL	135,802	$12,595,057.39

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	17	$839,027	$25,171	.20%
ELECTRIC AND GAS UTILITIES	23	$19,302,792	$579,072	4.62%
WATER AND SANITATION UTILITIES	2	$105,544	$3,167	.03%
TRANSPORTATION COMPANIES	47	$12,472,516	$374,176	2.99%
* GROUP TOTALS *	89	$32,719,879	$981,586	7.84%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	134	$6,379,250	$191,384	1.53%
PAINT AND GLASS STORES	12	$113,953	$3,419	.03%
HARDWARE STORES	25	$1,066,617	$31,998	.26%
GARDEN SUPPLY STORES	14	$305,552	$9,165	.07%
MOBILE HOME DEALERS	5	$0	$0	.00%
* GROUP TOTALS *	190	$7,865,372	$235,966	1.88%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	7	$7,383,517	$221,505	1.77%
VARIETY STORES	6	$632,011	$18,960	.15%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$72,834	$2,185	.02%
* GROUP TOTALS *	20	$8,088,362	$242,650	1.94%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$258,572	$7,758	.06%
MEAT AND FISH MARKETS	1	$0	$0	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	8	$39,095	$1,174	.01%
* GROUP TOTALS *	18	$297,667	$8,932	.07%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	11	$513,526	$15,404	.12%
AUTOMOTIVE PARTS	64	$1,355,504	$40,666	.32%
GAS STATIONS	49	$2,079,653	$62,381	.50%
RECREATIONAL VEHICLES	13	$25,935	$778	.01%
* GROUP TOTALS *	137	$3,974,618	$119,229	.95%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	3	$5,895	$177	.00%
WOMEN'S APPAREL STORES	10	$127,672	$3,830	.03%
FAMILY AND CHILDREN'S APPAREL STORES	4	$287,626	$8,629	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$915,099	$27,454	.22%
OTHER APPAREL STORES	11	$31,728	$952	.01%
* GROUP TOTALS *	44	$1,368,020	$41,042	.33%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	73	$1,346,856	$40,400	.32%
HOME FURNISHING STORES	56	$5,327,572	$159,829	1.28%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	111	$3,750,395	$112,514	.90%
* GROUP TOTALS *	240	$10,424,823	$312,743	2.50%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	16	$383,461	$11,503	.09%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	16	$383,461	$11,503	.09%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	1	$36,587	$1,098	.01%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	13	$223,419	$6,703	.05%
SPORTING GOODS STORES	10	$43,848	$1,315	.01%
BOOKS AND STATIONERY STORES	31	$381,699	$11,451	.09%
JEWELRY STORES	14	$570,041	$17,101	.14%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	8	$287,309	$8,619	.07%
GIFT AND NOVELTY SHOPS	9	$935,796	$28,074	.22%
MAIL ORDER STORES	23	$6,154,517	$184,638	1.47%
VENDING MACHINES	27	$496,817	$14,904	.12%
DIRECT SELLING	126	$6,756,231	$202,687	1.62%
FUEL AND ICE DEALERS	35	$698,432	$20,951	.17%
FLORISTS	4	$860	$26	.00%
OTHER SPECIALTY SHOPS	135	$14,710,751	$441,323	3.52%
* GROUP TOTALS *	436	$31,296,307	$938,986	7.50%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	59	$1,424,362	$42,726	.34%
HOTELS AND OTHER LODGING PLACES	3	$71,361	$2,141	.02%
LAUNDRY AND CLEANING	37	$1,069,934	$32,095	.26%
PHOTOGRAPHIC STUDIOS	13	$185,366	$5,560	.04%
BEAUTY SHOPS	2	$9,568	$287	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	18	$589,087	$17,672	.14%
BUILDING MAINTENANCE	19	$1,139,202	$34,176	.27%
EMPLOYMENT AGENCIES	4	$26,875	$807	.01%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	549	$19,224,006	$576,712	4.61%
AUTOMOBILE RENTAL AND STORAGE	28	$101,609	$3,049	.02%
AUTOMOBILE REPAIR AND SERVICES	18	$386,745	$11,601	.09%
ELECTRICAL REPAIR	43	$814,723	$24,445	.20%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	1	$4,958	$149	.00%
MISCELLANEOUS REPAIR	67	$2,234,438	$67,036	.54%
MOTION PICTURE THEATRES	9	$225,612	$6,768	.05%
AMUSEMENT PARKS AND SERVICES	17	$142,324	$4,254	.03%
EDUCATION INSTITUTIONS	4	$17,086	$513	.00%
OTHER SERVICES	38	$744,802	$22,345	.18%
* GROUP TOTALS *	930	$28,412,058	$852,336	6.81%
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	50	$960,542	$28,816	.23%
FURNITURE AND HOME FURNISHINGS	33	$217,296	$6,516	.05%
CONSTRUCTION MATERIALS	482	$17,883,531	$536,504	4.28%
FARM AND CONSTRUCTION MACHINERY	1,168	$61,331,814	$1,839,967	14.69%
MISCELLANEOUS DURABLE GOODS	103	$5,586,844	$167,604	1.34%
APPAREL, PIECE GOODS	21	$869,880	$26,097	.21%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	55	$1,589,372	$47,684	.38%
MISCELLANEOUS NONDURABLE GOODS	351	$13,723,694	$411,711	3.29%
* GROUP TOTALS *	2,263	$102,162,973	$3,064,899	24.47%
		MISCELLANEOUS GROUP		
AGRICULTURE PRODUCTION AND SERVICES	24	$282,308	$8,469	.07%
MINING	13	$920,181	$27,604	.22%
GENERAL CONTRACTORS	242	$8,647,440	$259,422	2.07%
PLUMBING AND HEATING CONTRACTORS	67	$2,802,912	$84,088	.67%
PAINTING CONTRACTORS	16	$89,579	$2,686	.02%
ELECTRICAL CONTRACTORS	59	$2,837,859	$85,137	.68%
CARPENTRY CONTRACTORS	23	$234,141	$7,024	.06%
OTHER SPECIAL TRADE CONTRACTORS	228	$7,584,015	$227,522	1.82%
FOOD MANUFACTURERS	68	$3,043,012	$91,288	.73%
APPAREL AND TEXTILE MANUFACTURERS	41	$1,797,864	$53,937	.43%
FURNITURE, WOOD AND PAPER MANUFACTURERS	155	$7,949,482	$238,491	1.90%
PUBLISHERS OF BOOKS AND NEWSPAPERS	30	$1,505,068	$45,153	.36%
COMMERCIAL PRINTERS	66	$5,945,643	$178,369	1.42%
NONMETALLIC PRODUCT MANUFACTURERS	332	$18,487,537	$554,619	4.43%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	969	$104,151,437	$3,124,558	24.95%
MISCELLANEOUS MANUFACTURERS	199	$17,301,653	$519,046	4.14%
TEMPORARY RETAILERS	78	$2,017,578	$61,122	.49%
* GROUP TOTALS *	2,610	$185,597,709	$5,568,535	44.47%
* LATE FILERS *	277	$4,836,193	$144,393	1.15%
** GRAND TOTAL **	7,270	$417,427,442	$12,522,700	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1980

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	705	$709,949
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,015	$3,076,150
UTILITIES, COMMUNICATION, AND TRANSPORTATION	498	$582,253
VENDORS (WHOLESALE AND RETAIL)	921	$351,070
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,056	$213,682
SERVICES (OTHER THAN PROFESSIONAL)	489	$121,722
MISCELLANEOUS	144	$96,316
** GRAND TOTAL **	4,828	$5,151,142

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING DECEMBER, 1980

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	18	$1,660	JONES	31	$29,382
ADAMS	6	$1,153	KEOKUK	15	$314
ALLAMAKEE	35	$1,895	KOSSUTH	28	$11,081
APPANOOSE	19	$151,108	LEE	87	$213,706
AUDUBON	10	$1,421	LINN	291	$421,594
BENTON	24	$4,205	LOUISA	16	$351,824
BLACK HAWK	217	$1,044,685	LUCAS	11	$6,370
BOONE	30	$4,823	LYON	29	$4,712
BREMER	37	$8,057	MADISON	12	$524
BUCHANAN	29	$1,969	MAHASKA	32	$10,398
BUENA VISTA	41	$19,356	MARION	38	$45,862
BUTLER	31	$471	MARSHALL	76	$93,334
CALHOUN	18	$8,796	MILLS	11	$3,825
CARROLL	48	$26,862	MITCHELL	30	$3,159
CASS	36	$30,525	MONONA	23	$1,328
CEDAR	27	$2,874	MONROE	17	$7,672
CERRO GORDO	121	$34,855	MONTGOMERY	26	$19,518
CHEROKEE	16	$1,551	MUSCATINE	69	$199,092
CHICKASAW	24	$27,028	OBRIEN	42	$11,372
CLARKE	10	$535	OSCEOLA	18	$2,332
CLAY	47	$13,326	PAGE	46	$3,376
CLAYTON	33	$8,266	PALO ALTO	19	$6,711
CLINTON	82	$191,477	PLYMOUTH	33	$12,430
CRAWFORD	31	$16,371	POCAHONTAS	23	$9,150
DALLAS	41	$14,669	POLK	590	$597,421
DAVIS	19	$4,188	POTTAWATTAMIE	115	$21,223
DECATUR	7	$1,054	POWESHIEK	45	$17,280
DELAWARE	25	$1,834	RINGGOLD	8	$57
DES MOINES	81	$41,277	SAC	34	$6,718
DICKINSON	27	$1,628	SCOTT	241	$325,435
DUBUQUE	179	$409,563	SHELBY	34	$4,452
EMMET	32	$9,297	SIOUX	60	$29,496
FAYETTE	34	$5,171	STORY	91	$46,938
FLOYD	32	$13,966	TAMA	24	$8,630
FRANKLIN	23	$7,445	TAYLOR	11	$108
FREMONT	20	$1,447	UNION	18	$9,545
GREENE	23	$2,342	VAN BUREN	7	$949
GRUNDY	27	$2,160	WAPELLO	69	$49,776
GUTHRIE	19	$1,732	WARREN	26	$10,397
HAMILTON	37	$21,374	WASHINGTON	41	$2,836
HANCOCK	22	$2,463	WAYNE	18	$3,256
HARDIN	63	$10,516	WEBSTER	67	$30,565
HARRISON	21	$7,717	WINNEBAGO	32	$6,640
HENRY	35	$5,094	WINNESHIEK	35	$9,304
HOWARD	19	$1,835	WOODBURY	154	$116,959
HUMBOLDT	23	$9,816	WORTH	12	$542
IDA	15	$755	WRIGHT	34	$8,990
IOWA	17	$26,487			
JACKSON	31	$6,644	OUT OF STATE	0	$0
JASPER	51	$67,150			
JEFFERSON	24	$9,969			
JOHNSON	102	$83,705	GRAND TOTAL	4,828	$5,151,142